

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

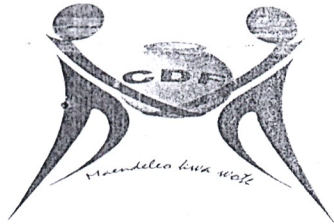
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BUDALANGI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND
BUDALANG'I CONSTITUENCY
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

CONSTITUENCY DEVELOPMENT FUND – NBUDALANGI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Fund.

(b) Key Management

The Budalangi Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Perez Anyango
3.	Accountant	Stephen Mesah

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Budalangi Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Budalangi CDF Headquarters

P.O. Box 171 - 50410
Bunyala District Headquarters
Old Action Aid Building
Busia, KENYA

(f) Budalangi CDF Contacts

Telephone: (254 722 612 112)
E-mail: budalangioffice@gmail.com
Website: www.budalangiconstituency.go.ke

(g) Budalangi CDF Bankers

1. National Bank of Kenya Limited
Busia Branch
P.O.Box 264 – 50400
Busia, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

First and foremost I want to thank God the Almighty and the people of Budalangi for giving me the privilege to serve them as the Chairman of Budalangi CDFC. Together with the able team of the other CDFC members, we have undertaken this noble task with humility and commitment. As we present our Financial Statements contained herein, we believe our guiding principles of transparency, accountability and commitment are the pillars against which our service to the people of Budalangi is anchored.

With the challenges experienced during implementation of the 2014/2015 Budget notwithstanding, we have managed to attain a 95% budget absorption rate, as indicated in the Appropriation Account. We are still committed to attaining a 100% absorption rate within the first quarter of the 2015/2016 Financial Year.

The CDF has continued to tremendously impact on the lives of the people of Budalangi as indicated below:

- Improved infrastructure in schools leading to increased enrolment
- Public participation in helping solve the challenges the constituents face
- Enhanced Public – Private – Partnerships
- Fast track the achievement of Millennium Development Goals and Vision 2030 objectives.
- Improved social welfare due to the multiplier effect of enhanced purchasing power of the residents.

Despite the achievements mentioned above, we have experienced challenges that have led to emerging issues which I believe if addressed will steer CDF to greater heights of success. They include:

- Constitutionality of the CDF Act 2013
- Budgetary constraints



CHAIRMAN CDFC

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Budalangi CDF is responsible for the preparation and presentation of the Budalangi CDF's financial statements, which give a true and fair view of the state of affairs of the Budalangi CDF for and as at the end of the financial year 2014-2015 ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Budalangi CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Budalangi CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Budalangi CDF accepts responsibility for the Budalangi CDF financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Budalangi CDF financial statements give a true and fair view of the state of Budalangi CDF transactions during the financial year ended June 30, 2015, and of the Budalangi CDF financial position as at that date. The Accounting Officer charge of the Budalangi CDF further confirms the completeness of the accounting records maintained for the Budalangi CDF, which have been relied upon in the preparation of these financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Budalangi CDF confirms that the Budalangi CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the these financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Budalangi CDF financial statements were approved and signed by the Accounting Officer on

_____ 2015.

Principal Secretary

Principal Accounts Controller

100

100

100

100

100

100

100

100

100

100

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - BUDALANGI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Budalangi Constituency set out on pages 6 to 44, which comprise the statement of assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

Report of the Auditor-General on Constituencies Development Fund - Budalangi Constituency for the year ended 30 June 2015

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1.0 Presentation, Accuracy and completeness of the Financial Statements

The International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the Public Sector Accounting Standards Board (PSASB) requires the management to include the action taken on the previous year auditor's recommendations. In the year 2013/2014, Budalangi CDF had a qualified opinion. However, no report on the progress on follow up of the audit issues raised was included in the financial statements for the year under review.

In the circumstance, the financial statements were not in conformity with IPSAS (Cash Basis) as prescribed by the PSASB and in accordance with the Public Finance Management Act, 2012.

2.0 Budget Control and Performance

The Fund approved budget for expenditure totalling Kshs.103,397,621 but only Kshs.93,778,920 was spent resulting in an overall under expenditure of Kshs.9,618,701 as detailed below;

Item	Final Budget (Kshs.)	Actual (Kshs.)	Budget Utilization Difference (Kshs.)	% of Utilization
Compensation of Employees	1,173,012	1,256,212	(83,200)	107%
Use of goods and services	5,105,925	5,672,549	(566,624)	111%
Committee Expenses	3,373,000	2,666,000	707,000	79%
Transfers to Other Government Units	50,736,480	42,830,480	7,906,000	84%
Other grants and transfers	42,752,804	41,218,300	1,534,504	96%
Social Security Benefits	36,400	70,000	(33,600)	192%
Acquisition of Assets	220,000	-	220,000	0%
Other Payments		65,379	(65,379)	-100%
TOTALS	103,397,621	93,778,920	9,618,701	95

Further, there was an unexplained over expenditure of Kshs.748,803. In addition, there was unexplained under expenditure totaling Kshs.10,367,504.

In the circumstances, the budget targets were not met and expected services were not fully delivered to the constituents.

3.0 Project Implementation and Management

The Fund allocated Kshs.230,671,594.00 for 134 projects over the three years ending 30 June, 2015. Forty six (46) projects costing Kshs.98,338,835 were completed, thirty two (32) projects with an allocation of Kshs.29,632,759 had not started while 46 projects with a total allocation of Kshs.104,700,000 remained on going and incomplete as at the time of the audit inspection in March 2016 as shown below;

Sector/Status	Abandoned		Not started		Ongoing		Complete	
	No	Amount (Kshs)	No	Amount (Kshs)	No	Amount (Kshs)	No	Amount (Kshs)
Administration	-		2	1,000,000	11	24,050,000	16	20,032,881
Agriculture	-		1	150,000	3	6,000,000	1	3,000,000
Education	-		25	21,800,000	26	70,100,000	32	58,670,755
Emergency	-		-	-	-	-	1	5,400,259
Environment	-		1	3,000,000	-	-	1	957,653
Health	-		-	2,632,759	1	400,000	0	-
Market	-		-	-	2	1,500,000	2	4,400,000
Road	-		2	800,000	-	-	2	3,832,395
Security	-		1	250,000	3	2,650,000	0	-
Sports	-		-	-	-	-	1	2,044,892
Total	-	-	32	29,632,759	46	104,700,000	56	98,338,835

Further, among the ongoing projects is construction of a police post for Kshs.1,800,000 which was budgeted way back in 2012/2013, while construction of a health centre staff house allocated an amount of Kshs.2,482,759.00 in the year 2013/2014 had not commenced as of March 2016.

In view of the foregoing, the Fund did not meet its project delivery targets and the constituents did not get value for money from the delayed, unimplemented and incomplete projects.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the

financial position of Constituencies Development Fund - Budalangi Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounts Standards (Cash Basis) and do not comply with Constituencies Development Fund Act, 2013.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 November 2016

CONSTITUENCY DEVELOPMENT FUND-BUDALANGI CONSTITUENCY

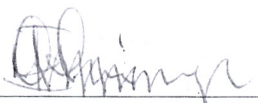
Reports and Financial Statements

For the year ended June 30, 2015

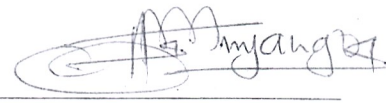
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	99,624,621.00	118,269,304.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		99,624,621.00	118,269,304.00
PAYMENTS			
Compensation of Employees	4	1,256,212.00	925,018.00
Use of goods and services	5	5,672,549.00	1,466,878.00
Committee Expenses	6	2,666,000.00	2,695,611.00
Transfers to Other Government Units	7	42,895,859.00	68,150,000.00
Other grants and transfers	8	41,218,300.00	34,284,245.00
Social Security Benefits	9	70,000.00	24,800.00
Acquisition of Assets	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		93,778,920.00	107,546,552.00
SURPLUS/DEFICIT		5,845,701.00	10,722,752.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Budalangi CDF financial statements were approved on 20/8/15 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND-BUDALANGI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	15,816,907.00	9,750,405.75
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	782,525.00	1,003,326.00
TOTAL FINANCIAL ASSETS		16,599,432.00	10,753,731.75
REPRESENTED BY			
Fund balance b/fwd	13	10,753,731.00	30,979.75
Surplus/Deficit for the year		5,845,701.00	10,722,752.00
Prior Year Adjustments		-	-
NET FINANCIAL POSITION		16,599,432.00	10,753,731.75

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Budalangi CDF financial statements were approved on 20/8/ 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND-BUDALANGI CONSTITUENCY

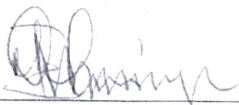
Reports and Financial Statements

For the year ended June 30, 2015

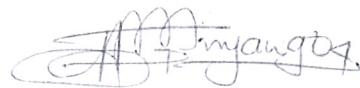
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 – 2015	2013 – 2014
		Kshs	Kshs
Transfers from CDF Board	1	99,624,621.00	118,269,304.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,256,212.00	925,018.00
Use of goods and services	5	5,672,549.00	1,466,878.00
Committee Expense	6	2,666,000.00	2,695,611.00
Transfers to Other Government Units	7	42,895,859.00	68,150,000.00
Other grants and transfers	8	41,218,300.00	34,284,245.00
Social Security Benefits	9	70,000.00	24,800.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		5,845,701.00	10,722,752
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(-)	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,845,701.00	10,722,752.00
Cash and cash equivalent at BEGINNING of the year	13	10,753,731.00	30,979.25
Cash and cash equivalent at END of the year		<u>16,599,432.00</u>	<u>10,753,731.75</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Budalangi CDF financial statements were approved on 20/8/15 2015 and signed by:



Chairman CDFC



Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

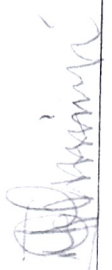
Receipt/Expense Item	Original Budget A	Adjustments B	Final Budget c = a+b	Actual on Comparable Basis D	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	99,624,621.00	10,753,730.00	110,378,351.00	99,624,621.00	10,753,730.00	90
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS						
PAYMENTS						
Compensation of Employees	1,173,012.00	83,200.00	1,173,012.00	1,256,212.00	(83,200.00)	107
Use of goods and services	5,105,925.00	-	5,105,925.00	5,672,549.00	(566,624.00)	111
Committee Expenses	2,600,000.00	773,000.00	3,373,000.00	2,666,000.00	707,000.00	79
Transfers to Other Government Units	47,364,480.00	3,200,000.00	50,736,480.00	42,830,480.00	7,906,000.00	84
Other grants and transfers	42,952,804.00	(200,000.00)	42,752,804.00	41,218,300.00	1,534,504.00	96
Social Security Benefits	36,400.00	-	36,400.00	70,000.00	(33,600.00)	192
Acquisition of Assets	220,000.00	-	220,000.00	-	220,000.00	0
Other Payments	-	-	-	65,379.00	(65,379.00)	-100
TOTALS	99,624,621.00	3,773,000.00	103,397,621.00	93,778,920.00	9,618,701.00	95

i. Expenditure on Social Security Benefits overshot the budget because of higher rates that were effected during the year under review

ii. Kshs 65,379.00 were spent on taxes for construction of Rugunga and Runyu Primary Schools which were later reversed.

Reports and Financial Statements
For the year ended June 30, 2015

The Budalangi CDF financial statements were approved on 20/08 2015 and signed by:



Chairman CDFC



Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2015

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A750322	7,300,000.00	
AIE NO	A750422	43,822,310.50	
AIE NO	A797136	48,502,310.50	
TOTAL		99,624,621.00	118,269,304.00

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CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,256,212.00	925,018.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,256,212.00	925,018.00

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	142,500.00	-
Printing, advertising and information supplies & services	1,050,000.00	-
Rentals of produced assets	-	-
Training expenses	1,145,500.00	-
Hospitality supplies and services	363,400.00	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,787,149.00	650,000.00
Other operating expenses	664,000.00	-
Routine maintenance – vehicles and other transport equipment	320,000.00	416,878.00
Routine maintenance – other assets	-	-
Fuel, Oil and lubricants	200,000.00	400,000.00
Total	5,672,549.00	1,466,878.00

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,027,000.00	2,695,611.00
Other committee expenses	1,639,000.00	-
Total	2,666,000.00	2,695,611.00

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	14,230,480.00	31,650,000.00
Transfers to secondary schools (see attached list)	10,000,000.00	24,100,000.00
Transfers to tertiary institutions (see attached list)	18,600,000.00	11,200,000.00
Transfers to health institutions (see attached list)	-	1,200,000.00
TOTAL	42,830,480.00	68,150,000.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 – 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,944,800.00	4,522,970.00
Bursary – tertiary institutions (see attached list)	5,365,500.00	2,450,000.00
Bursary – special schools (see attached list)	-	28,000.00
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	3,300,000.00	300,000.00
Agriculture projects (see attached list)	8,100,000.00	8,950,000.00
Electricity projects (see attached list)	-	-
Security projects (see attached list)	600,000.00	500,000.00
Roads projects (see attached list)	3,000,000.00	1,000,000.00
Sports projects (see attached list)	2,500,000.00	7,000,000.00
Environment projects (see attached list)	700,000.00	2,100,000.00
Emergency projects (see attached list)	5,708,000.00	2,033,275.00
Other Projects (see attached list)	-	5,400,000.00
Total	41,218,300.00	34,284,245.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	70,000.00	24,800.00
Total	70,000.00	24,800.00

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2014 – 2015	2013 – 2014
Taxation	Kshs	Kshs
	65,379.00	-
	<u>65,379.00</u>	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
National Bank of Kenya, A/C No. 21371000	15,816,907.00	9,750,405.75
Total	15,816,907.00	9,750,405.75

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Wilson Okumu	12/07/2015	240,325.75	-	240,325.00
Felix Omanyi	14/08/2014	200,000.00	-	200,000.00
Flavian Odoli	3/09/2014	110,000.00	-	110,000.00
Perez Anyango	16/04/2015	112,000.00	-	112,200.00
Perez Anyango	15/03/2015	120,000.00	-	120,000.00
Total				782,525.00

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	9,750,405.75	30,979.75
Cash in hand	-	-
Imprest	1,003,325.75	2,251,975.00
Total	10,753,731.50	2,282,904.75

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – BUDALANGI CONSTITUENCY
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 For the year ended June 30, 2015

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	200,000.00	-
	200,000.00	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
CDFC Staff	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	14,382,759.00	-
Amounts due to other grants and other transfers (see attached list)	50,000.00	-
Others (<i>specify</i>)	-	-
	14,552,759.00	-

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONSTITUENCY

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10. Constituency website development	200,000.00	May 2015	-	200,000	-	
11.						
12.						
Sub-Total	200,000.00			200,000.00		
Grand Total	200,000.00			200,000.00		

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONSTITUENCY

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	C	d=a-c		
Senior Management							
1.							
2.							
3.							
		Sub-Total					
Middle Management							
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees							
7.							
8.							
9.							
		Sub-Total					
Others (specify)							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONSTITUENCY

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Amounts due to other Government entities							
1. Bulwani Primary School	Construct a 3-door pit latrine & urinal	500,000	-	-	500,000	-	Procurement in progress
2. Maduwa Primary School	Construct a 4-door pit latrine	700,000	-	-	700,000	-	Procurement in progress
3. Runyu Primary School	Construct a 2-door pit latrine	300,000	-	-	300,000	-	Procurement in progress
4. Budala Primary School	Construct one classroom	1,500,000	-	-	1,500,000	-	Procurement in progress
5. Rugunga Primary School	Construct a 2-door pit latrine	300,000	-	-	300,000	-	Procurement in progress
6. Lugale Primary School	Purchase desks	200,000	-	-	200,000	-	Procurement in progress
7. Busagwa Primary School	Construct a 4-door pit latrine	500,000	-	-	500,000	-	Procurement in progress
8. Bubango Primary School	Construct a 4-door pit latrine	500,000	-	-	500,000	-	Procurement in progress
9. Bumadeya Primary School	Construct a 4-door pit latrine	500,000	-	-	500,000	-	Procurement in progress
10. Lunyofu Primary School	Construct a 4-door pit latrine	500,000	-	-	500,000	-	Procurement in progress

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

**Reports and Financial Statements
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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
11. Sibuka Primary	Construct a 4-door pit latrine	500,000	-	-	500,000	-	Procurement in progress
12. Makunda Secondary School	Equipping the library	500,000	-	-	500,000	-	Procurement in progress
13. Bukoma Secondary School	Equipping the Laboratory	200,000	-	-	200,000	-	Awaiting completion of Laboratory currently under construction
14. Musoma Secondary School	Equipping the Laboratory	200,000	-	-	200,000	-	Awaiting completion of Laboratory currently under construction
15. Bunyala Technical Training Institute	Construction of Buildings	10,000,000		7,000,000	3,000,000	-	2,500,000 yet to be disbursed from the Board
16. Busagwa Dispensary	Construct 1 Staff House	2,482,759	-	-	2,482,759	-	Procurement in progress
17. Budalangi Dispensary	Construct 1 Staff House	2,000,000	-	-	2,000,000	-	Procurement in progress
	Sub-Total	21,382,759		7,000,000	14,382,759		
Amounts due to other grants and other transfers							
18. Bulemia Market	Electrification	50,000	-	-	50,000	-	Application to be done
	Sub-Total	50,000			50,000		
Others (specify)							
19. Omena Processing Plant	Processing the title deed	120,000.00	-	-	120,000	-	Amount yet to be disbursed by the Board
	Sub-Total						
	Grand Total	21,432,750		7,000,000	14,552,759		

Note:

The Budget for the Financial Year 2014/2015 was underfunded by Kshs 2,620,000.00. we are yet to receive these monies from the CDF Board though the same has been captured as pending payments since we expect to receive it in the course of the Financial Year 2015/2016.

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

Reports and Financial Statements

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Name/Description	Value Ksh	Date of Purchase	Serial Number/tag Number	Location	General Description
Wooden Table	10,000.00	2005	CDF/CDFC/178F F002	CDF Office	Office Furniture
Wooden tender box	45,600.00	2005	CDF/CDFC/178F F003	CDF Office	Office Furniture
1Armchair	5,000.00	2005	CDF/CDFC/178F F004	CDF Office	Office Furniture
1high black office chair	13,500.00	2005	CDF/CDFC/178F F008	CDF Office	Office Furniture
1Electric Kettle	3,600.00	2007	CDF/CDFC/OU00 1	CDF Office	Office Utensils
1Thamos Flask	430.00	2007	CDF/CDFC/OU00 2	CDF Office	Office Utensils
6Tea cups	530.00	2007	CDF/CDFC/OU00 3	CDF Office	Office Utensils
20Blue plastic chairs	18,000.00	2008	CDF/CDFC/178/ff 10-29	CDF Office	Office Furniture
Tractor GK A265S	3,720,000.00	24/10/2008	J0008455	CDF Office	Office Tractor

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

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DVD & DSTV	12,000.00	2012	2604186	CDF Office	Office equipment
Dispenser	8,700.00	2012	11058927	CDF Office	Office equipment
Scanner HP G2410	12,000.00	28/05/2013	CN2A9E200W L2694A-301	CDF Office	Office equipment
UPS APS 1KVA	31,000.00	28/05/2013		CDF Office	Office equipment
1 Laser jet printer HP1320	80,000.00	2007	CNHJ62FOR4	CDF Office	Office printer
1 Cabinet drawer 4 doors	45,000.00	2007	CDF/CDFC/178/O E005	CDF Office	Office equipment
1 Landrover DEFENDER GK A305U	4,600,000.00	4/05/2010	08102816172224 4DT	CDF Office	Office equipment
1 Toshiba laptop with a bag	84,750.00	2007	CDF/CDFC/178/oe 006	CDF Office	Office equipment
1 Cabinet drawer 4 doors	24,995.00	17/7/2011		CDF Office	Office furniture
3 Executive office table with side drawers	28,995.00	17/7/2011		CDF Office	Office furniture

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

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2 High office arm chair	13,995.00	17/7/2011		CDF Office	Office furniture
Executive Secretary's chair	17,995.00	17/7/2011		CDF Office	Office furniture
4 Black & 2 blue reception chairs	65,570.00	17/7/2011		CDF Office	Office furniture
Fun for aeration		2007	11659	CDF Office	Office equipment
1 Lawn mower	66,379.00	3/08/2011		CDF Office	Office equipment
1 Water pump Generator	27,500.00	3/08/2011		CDF Office	Office equipment
6 Sprinklers	12,200.00	3/08/2011		CDF Office	Office equipment
300m Hose pipe	49,990.00	3/08/2011		CDF Office	Office equipment
1 Sony TV	32,000.00	2012	4008519	CDF Office	Office equipment

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

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UPS APS 1KVA	31,000.00	28/05/2013		CDF Office	Office equipment
Dell Desk Top	150,000.00	28/05/2013	CN-0YC5GC-64180-21B-4WUFU	CDF Office	Office equipment
Dell Desk Top	150,000.00	28/05/2013	CN-09JYX-64180-23L-1DX8	CDF Office	Office equipment
CPU DELL	78,400.00	28/05/2013	13095353953	CDF Office	Office equipment
CPU DELL	78,400.00	28/05/2013	15540452353	CDF Office	Office equipment
Kyocera copier	144,000.00	28/05/2013	L4N2908030	CDF Office	Office equipment
Stapler (Kangaroo)	4,500.00	28/05/2013	HD1224	CDF Office	Office equipment
2 Kaspersky antivirus	1,500.00	28/05/2013		CDF Office	Office equipment
UPS CDF Board	Donated by Board	2010	40074230905	CDF Office	Office equipment

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2015**

Desk Top CDF Board	Donated by Board	2010	3CQ9523X1W	CDF Office	Office equipment
1 HP Jet printer HP 3920	Donated by Board	2010	CZC005KQK	CDF Office	Office equipment
CPU CDF Board	Donated by Board	2010	CNHJG46691	CDF Office	Office equipment
Scanner HP Scanjet5590	Donated by Board	2013		CDF Office	Office equipment

CONSTITUENCIES DEVELOPMENT FUND BUDALANGI CONTITUENCY

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Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		