

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

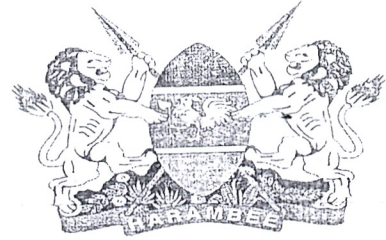
**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
BARINGO SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2015**



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**CONSTITUENCY DEVELOPMENT FUND- BARINGO SOUTH  
CONSTITUENCY (160)**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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

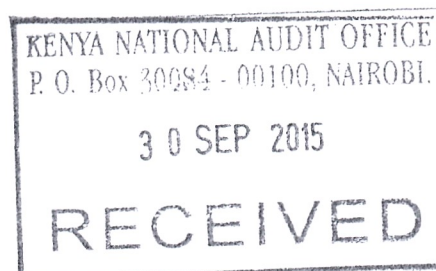
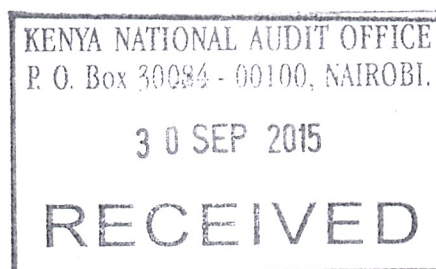


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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund*.

### (b) Key Management

The *Baringo South 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Michael Kones
3.	Accountant	Joseph Rotich
4.		

### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Baringo South 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) BARINGO SOUTH CDF Headquarters

P.O. Box 178- Marigat  
DC Building/House/Plaza  
Marigat - Mochongoi Avenue/Road/Highway  
Nairobi, KENYA

**(f) BARINGO SOUTH CDF Contacts**

Telephone: (254)720130252  
E-mail: baringosouth@gmail.com  
Website: www.go.ke

**(g) BARINGO SOUTH CDF Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Marigat Branch  
P. o Box 9  
MARIGAT

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 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)

- The performance of the budget is average as compared to the actual amount
- The achievements in most institutions have been started due to CDF funding hence has reduce congestion and distance of pupils and students.
- Some project like CDF offices require a lot of funds and cannot be completed in one financial year hence require the CDF board to allocate funds for more than one financial year
- Late disbursement of funds from CDF board hence CDF board should be disbursing on time for ease implementation

Sign



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 (*Baringo south CDF*) is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) 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 *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 *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 (*Baringo South CDF*) accepts responsibility for the *CDF's* 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 *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the (*Baringo South CDF*) further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

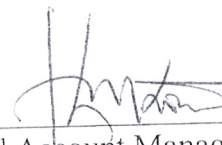
The Accounting Officer in charge of the (*Baringo south CDF*) confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* 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 *CDF's* financial statements were approved and signed by the Accounting Officer on 11th September 2015.



Chairman CDFC



Fund Account Manager





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Baringo South Constituency set out on pages 6 to 32, which comprise the statement of assets 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 representation 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 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. 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

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*Report of The Auditor-General on Constituencies Development Fund – Baringo South 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 management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1.0 Unaccounted for Expenditure on Emergency Projects**

The statement of receipts and payments reflects an expenditure Kshs.24,990,865 in respect of other grants and transfers. Included in this amount, is a sum of Kshs.6,675,381 spent on emergency projects. The amount was expended on schools that were destroyed by natural calamity, and on water projects and security activities. However, no returns were made to the CDF Committee to account for the funds as required by Section 12(5) of the CDF Act 2013. Therefore, the propriety of the expenditure of Kshs.6,675,381 charged to other grants and other payments for the year ended 30 June 2015 could not be confirmed.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Baringo South 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 Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

### **Other Matter**

#### **1. Stalled Project**

The statement of receipts and payments reflects an expenditure Kshs.37,372,896 in respect of transfer to other government units. Included in this amount, is a sum of Kshs.4,482,759 which was remitted to Marigat Sub-District Hospital for construction of two units of two-bedroom houses for the staff.

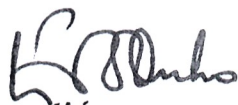
Records presented for audit revealed that the contract for construction of the houses was awarded to M/s Rojati Contractors Ltd of P. O. Box 111, Marigat, at a contract sum of Kshs.4,200,589. The contract period was 24 weeks which ended 10 February 2016. A site visit on 7.4.2016 revealed that the percentage of work done was about 40%

against the sum of Kshs.1,892,820 paid to the contractor. However, the project had stalled and the contractor had not been to the site for seven months. In a letter dated 2 October 2015, the Contractor notified to the CDF Committee, which the construction stalled because the contract sum was only sufficient for one unit. There was no evidence showing that the CDF Committee responded to the Contractor's reservations about the contract. Under the circumstances, the cost of completing the stalled project is likely to escalate and further, unless construction resumes, the unspent balance of Kshs2,589,939 could be misappropriated.

## **2. Expenditure on Production of Strategic Economic Plan**

The statement of receipts and payments reflects an expenditure of Kshs.1,535,236 in respect of other payments. Included in the balance is Kshs.1,500,000, spent on an installment payment of an installment to a Nairobi based firm, Savvy Tec Holdings Ltd, to develop a strategic economic plan for the Constituency for the period 2013/2018. The contract to develop the plan was awarded to the firm on 9 March 2015 at a cost of Kshs.2,500,000 through request for quotations method although the contract sum exceeded the threshold limit of Kshs.500,000 for procuring entities in Class C of Public Procurement regulations in which the CDF falls. Although the strategic economic plan document has since been delivered, the procurement process was irregular and therefore the propriety of the expenditure of Kshs.1,500,000 charged to other payments was executed irregularly.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

**15 November 2016**

**CONSTITUENCY DEVELOPMENT FUND- BARINGO SOUTH 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
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	50,767,458.50	70,961,468.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>50,767,458.50</b>	<b>70,961,468.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	842,880.00	322,800.25
Use of goods and services	5	3,922,131.78	559,000.00
Committee Expenses	6	2,595,250.00	1,493,000.00
Transfers to Other Government Units	7	37,372,896.00	4,000,000.00
Other grants and transfers	8	24,990,865.70	16,339,122.00
Social Security Benefits	9	9,600.00	-
Acquisition of Assets	10	899,966.00	4,767,886.52
Other Payments	11	1,535,236.50	-
<b>TOTAL PAYMENTS</b>		<b>72,168,825.98</b>	<b>27,481,808.7</b>
<b>SURPLUS/DEFICIT</b>		<b>(21,401,367.48)</b>	<b>43,479,659.2</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO SOUTH CDF financial statements were approved on 11th September 2015 and signed by:



Chairman - CDFC



Fund Account Manager



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

V. STATEMENT OF ASSETS

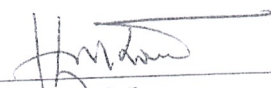
	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	22,048,291.75	41,997,659.23
Cash Balances (cash at hand)	12B		-
Outstanding Imprests	12C	30,000.00	1,482,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>22,078,291.75</b>	<b>43,479,659.23</b>

REPRESENTED BY

Fund balance b/fwd 1st July...	13	43,479,659.23	-
Surplus/Deficit for the year		(21,401,367.48)	43,479,659.23
Prior year adjustments	14		-
<b>NET LIABILITIES</b>		<b>22,078,291.75</b>	<b>43,479,659.23</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO SOUTH CDF financial statements were approved on 11th SEPT 2015 and signed by:

  
 Chairman - CDFC

  
 Fund Account Manager




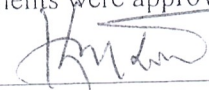
**CONSTITUENCY DEVELOPMENT FUND- BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**VI. STATEMENT OF CASHFLOW**

		2014 - 2015	2013 - 2014
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	50,767,458.50	70,961,468.00
Other Receipts	3	0	0
<b>Payments for operating expenses</b>			
Compensation of Employees	4	842,880.00	322,800.25
Use of goods and services	5	3,922,131.78	559,000.00
Committee Expenses	6	2,595,250.00	1,493,000.00
Transfers to Other Government Units	7	37,372,896.00	4,000,000.00
Other grants and transfers	8	24,990,865.70	16,339,122.00
Social Security Benefits	9	9,600.00	-
Other Payments	11	1,535,236.50	-
<b>Adjusted for:</b>			
Adjustments during the year		0	0
<b>Net cash flow from operating activities</b>		<b>(20,501,401.48)</b>	<b>48,247,545.75</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	899,966.00	4,767,886.52
<b>Net cash flows from Investing Activities</b>		<b>899,966.00</b>	<b>4,767,886.52</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(21,401,367.48)</b>	<b>43,479,659.23</b>
Cash and cash equivalent at BEGINNING of the year	15	43,479,659.23	0
Cash and cash equivalent at END of the year	16	22,078,291.75	43,479,659.23

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO SOUTH CDF financial statements were approved on 11th September 2015 and signed by:

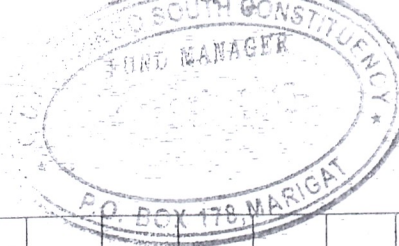
  
 \_\_\_\_\_  
 Chairman CDFC

  
 \_\_\_\_\_  
 Fund Account Manager



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 %
<b>RECEIPTS</b>						
Balance B/fw		43,479,659.23				
Transfers from CDF Board	101,534,917.00		145,014,576.23	72,198,825.98	72,815,750.25	50
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>PAYMENTS</b>						
Compensation of Employees	831,000.00	318,000.00	1,149,000.00	842,880.00	306,120.00	73
Use of goods and services	3,920,942.00	1,608,752.25	5,529,694.25	3,952,131.78	1,577,562.47	71
Committee Expenses	2,368,000.00	945,750.00	3,313,750.00	2,595,250.00	718,500.00	99
Transfers to Other Government Units	51,043,791.00	28,572,896.00	79,616,687.00	37,372,896.00	42,243,791.00	47
Other grants and transfers	29,851,184.00	6,139,111.00	35,990,295.00	24,990,865.70	10,999,429.30	69
Social Security Benefits	20,000.00	4,800.00	24,800.00	9,600.00	15,200.00	39
Acquisition of Assets	12,000,000.00	4,155,113.48	16,155,113.48	899,966.00	15,255,147.48	6
Other Payments	1,500,000.00	1,735,236.50	3,235,236.50	1,535,236.50	1,700,000.00	47
<b>TOTALS</b>	<b>101,534,917.00</b>	<b>43,479,659.23</b>	<b>145,014,576.23</b>	<b>72,198,825.98</b>	<b>72,815,750.25</b>	<b>50</b>



CONSTITUENCIES DEVELOPMENT FUND – BAKINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. The utilisation is significantly between 50% and 100%
  - ii. The under utilized was due to delay disbursement of funds from CDF board meant for Acquisition of assets, Transfers to other government entities and other payments thus resulting to underutilization below 50%

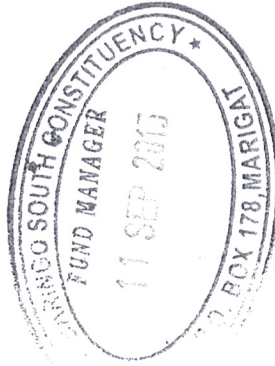
The BARINGO SOUTH CDF financial statements were approved on 11th SEP 2015 and signed by:



Chairman CDF



Fund Account Manager



## 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.



**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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	AIE NO...A759678	20,383,729.00	
	AIE NO.....A796703	15,230,238.00	
	AIE NO...A796946	15,153,491.50	
	AIE NO...A735600		2,000,000.00
	AIE NO.....A711968		28,384,587.20
	AIE NO....A750081		20,288,440.40
	AIE NO....A735977		20,288,440.40
			-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	
Receipt from other Constituency		-	
<b>TOTAL</b>		<b>50,767,458.50</b>	<b>70,961,468.00</b>

2. PROCEEDS FROM SALE OF ASSETS

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Receipts from the Sale of Buildings			
Receipts from the Sale of Vehicles and Transport Equipment			
Receipts from the Sale Plant Machinery and Equipment			
Receipts from the Sale of office and general equipment			
	<b>Total</b>	-	-

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*[Handwritten Signature]*  
 SOUTH BORDERS  
 FUND MANAGER  
 11 SEP 2015  
 P.O. BOX 1

**3. OTHER RECEIPTS**

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Basic wages of contractual employees	645,720.00	322,800.25
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments gratuity	197,160.00	-
<b>Total</b>	<b>842,880.00</b>	<b>322,800.25</b>

*[Handwritten Signature]*

CDF BARINGO SOUTH CONSTITUENCY  
 FUND MANAGER  
 11 SEP 2015  
 P.O. BOX 178, MARSABIT

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

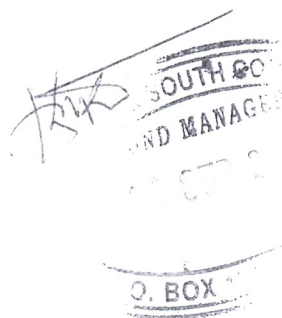
NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	-	-
electricity	-	30,000.00
Communication, supplies and services	142,410.00	9,500.00
Domestic travel and subsistence	172,000.00	122,000.00
Printing, advertising and information supplies & services	181,580.00	
Rentals of produced assets	-	
Training expenses	984,300.00	
Hospitality supplies and services	-	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	647,612.73	151,956.00
Fuel ,oil & lubricants	1,110,000.00	208,544.00
Other operating expenses	-	
Routine maintenance – vehicles and other transport equipment	638,709.05	
Routine maintenance – other assets	45,520.00	37,000.00
<b>Total</b>	<b>3,922,131.78</b>	<b>559,000.00</b>

**6. COMMITTEE EXPENSES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	1,192,500.00	902,500.00
Committee allowance	1,402,750.00	590,500.00
<b>TOTAL</b>	<b>2,595,250.00</b>	<b>1,493,000.00</b>



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

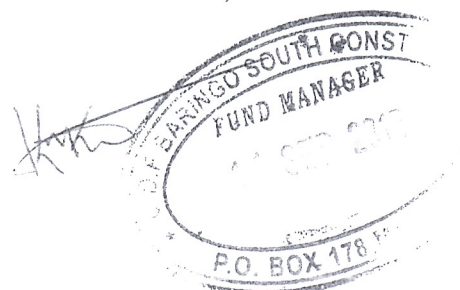
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	14,890,137.00	
Transfers to secondary schools	16,000,000.00	4,000,000.00
Transfers to Tertiary institutions		
Transfers to Health institutions	6,482,759.00	
<b>TOTAL</b>	<b>37,372,896.00</b>	<b>4,000,000.00</b>

8. OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	12,190,984.00	16,007,122.00
Bursary -Tertiary	5,417,300.00	
Bursary-Special schools	-	
Mocks & CAT	488,000.00	300,000.00
water	-	
Agriculture (food security)	-	
Electricity projects	-	
Security	-	
Roads	-	
Sports	219,200.00	
Environment	-	
Emergency Projects (specify)schools destroyed by nature, idps, water & insecurity	6,675,381.70	32,000.00
<b>Total</b>	<b>24,990,865.70</b>	<b>16,339,122.00</b>

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	9,600.00	-
<b>Total</b>	<b>9,600.00</b>	<b>-</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. ACQUISITION OF ASSETS**

**Non-Financial Assets**

	2014- 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	524,462.00	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	4,767,886.52
Purchase of Bicycles & Motorcycles	356,004.00	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	19,500.00	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>899,966.00</b>	<b>4,767,886.52</b>


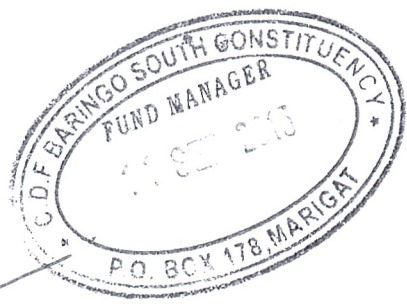
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11. OTHER PAYMENTS

Strategic plan	1,500,000.00	-
Bank charges	35,236.50	-
specify	-	-
<b>TOTAL</b>	<b>1,535,236.50</b>	<b>-</b>

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
<i>Kenya commercial bank Marigat branch</i>	1146690452	22,048,291.75	41,997,659.23
		-	-
		-	-
<b>Total</b>		<b>22,048,291.75</b>	<b>41,997,659.23</b>

CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs (30/6/2015)	Kshs (30/6/2014)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	-	-

12C: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2015) Kshs
Michael Kones	16/06/2015	30,000.00	-	30,000.00
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
<b>Total</b>		30,000.00		30,000.00

*[Handwritten Signature]*

C.D.F. BARINGO SOUTH CONSTITUENCY  
FUND MANAGER  
16 SEP 2015  
P.O. BOX 178, MARSABIT



CONSTITUENCIES DEVELOPMENT FUND - BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs (1/7/2014)	2013 - 2014 Kshs (1/7/2013)
Bank accounts	41,997,659.23	-
Cash in hand	-	-
Imprest	1,482,000.00	-
<b>Total</b>	<u>43,479,659.23</u>	-

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	=	-

*[Handwritten Signature]*



15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)


	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	16,000,000.00	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	<b>16,000,000.00</b>	<b>-</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> ) staff salaries	197,000.00	-
	<b>197,000.00</b>	<b>-</b>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	24,593,791.00	-
Amounts due to other grants and other transfers (see attached list)	8,796,781.22	-
Others ( <i>strategic plan, motor vehicle &amp; morobike</i> )	5,876,109.48	-
	<b>39,266,681.70</b>	<b>-</b>

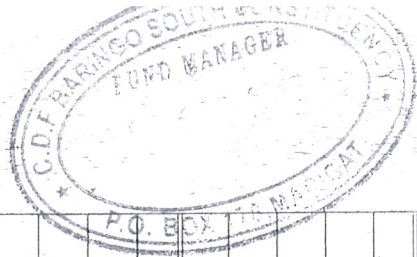
  
 C.D.F. BARINGO SOUTH CONSTITUENCY  
 FUND MANAGER  
 P.O. BOX 178, MARIKUYI  
 2015

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

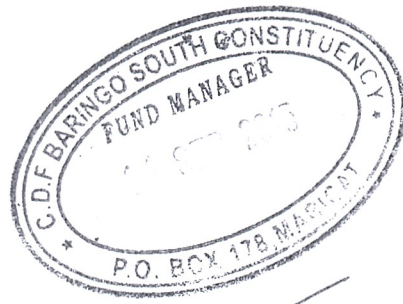
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. CDF OFFICE	16,000,000.00			16,000,000.00		
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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

12.								
Sub-Total								
Grand Total								



*[Handwritten signature]*

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2015

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 2,014.00	Comments
<b>Senior Management</b>							
1.		a	b	c	d=a-c		
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify) cdf staff employee</b>							
1. staff salaries		831,000.00		634,000.00	197,000.00		
11.							

2

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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

12.										
Sub-Total					831,000.00				197,000.00	
Grand Total										

*NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)*

Reports and Financial Statements

For the year ended June 30, 2015

**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	Comm ents
		a	b	c	d=a-c	2,014.00	
<b>Amounts due to other Government entities</b>							
1. Bekibon sec school	construction of 1 classroom	600,000.00	-	-	600,000.00		
2. Nyimbei sec school	completion of 2 classroom	600,000.00	-	-	600,000.00		
3. Rorobai pry sch.	construction of 1 classroom	600,000.00	-	-	600,000.00		
4 Kapindasum pry. Sch.	fencing of sch compound	500,000.00	-	-	500,000.00		
5. Lobi pry sch.	completion of classroom	500,000.00	-	-	500,000.00		
6. Mbechot pry sch.	completion of classroom	500,000.00	-	-	500,000.00		
7. sokotei sec sch.	construction of 2 classroom	1,200,000.00	-	-	1,200,000.00		
8 Kaptombes pry sch.	completion of classrooms	500,000.00	-	-	500,000.00		
9. Mochongoi pry sch.	completion of dormitory	500,000.00	-	-	500,000.00		
10. Tuiyotich Sec sch.	completion of administration	550,000.00	-	-	550,000.00		
11. Ilchurai pri. Sch.	completion of classroom	250,000.00	-	-	250,000.00		
12. Tinomoi Pry sch.	construction of classroom	500,000.00	-	-	500,000.00		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015

13. Ngarie sec sch.	completion of classroom	600,000.00	-	600,000.00		
14 Kapkun Pry sch.	construction of 1 classroom	500,000.00	-	500,000.00		
15. Perkeria sec sch.	completion of classrooms	600,000.00	-	600,000.00		
16 Cheboruswo sec sch	completion of classroom	500,000.00	-	500,000.00		
17. Iingarua Pry sch.	completion of adminstration	600,000.00	-	600,000.00		
18. Meisori Dispensary	construction of new dispensary	600,000.00	-	600,000.00		
19. Longewan Dispensary	construction of new dispensary	600,000.00	-	600,000.00		
20. Patkawanin sec sch.	construction of 1 classroom	500,000.00	-	500,000.00		
21. Golbelon Sec sch.	equiping of classroom	100,000.00	-	100,000.00		
22. Iti pr Sch.	construction of classroom	400,000.00	-	400,000.00		
23. Mochongoi sec sch.	completion of dormitory	100,000.00	-	100,000.00		
24. Noosukuro pri. Sch.	repair of classrooms	500,000.00	-	500,000.00		
25. parkaren pry sch.	construction of 1 classroom	600,000.00	-	600,000.00		
26. kimorok pry sch.	completion of dormitory	600,000.00	-	600,000.00		
27. Tuluongoi pry. Sch.	construction of 1 classroom	600,000.00	-	600,000.00		
28. Tebei pry. School	construction of administration block	600,000.00	-	600,000.00		



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015

29. Sirwet pry. Schl	construction of 1 classroom	600,000.00	600,000.00	600,000.00
30. Kasiela pry. Schl.	construction of 1 classroom	600,000.00	600,000.00	600,000.00
31. Poi Hill pry. Schl.	construction of 1 classroom	600,000.00	600,000.00	600,000.00
32. Leketetwo pry. Schl	Completion of administration block	200,000.00	200,000.00	200,000.00
33. Lamalok pry. Schl.	completion of classroom	230,860.00	230,860.00	230,860.00
34. Kabirnet pry. Schl.	Repair of cracked wall classrooms	225,000.00	225,000.00	225,000.00
35. Kamaillel pry. Schl	construction of girls dormitory	1,000,000.00	1,000,000.00	1,000,000.00
36. Koimugul pry. Schl.	construction of two classrooms	1,000,000.00	1,000,000.00	1,000,000.00
37. Loberer day sec. schl	completion of two classroom	600,000.00	600,000.00	600,000.00
38. Kamaillel sec. schl.	construction of 1 new classroom	600,000.00	600,000.00	600,000.00
39. Lake Bogoria Rochdale sec. school	Finishing of classroom	600,000.00	600,000.00	600,000.00
40. Sangarau girls sec. schl	construction of 2 new classroom	900,000.00	900,000.00	900,000.00
41. Mochongoi sec. schl	completion of 2 classroom	600,000.00	600,000.00	600,000.00
42. Mwenge Sec. Schl.	completion of laboratory and purchase of laboratory equipment	1,000,000.00	1,000,000.00	1,000,000.00
43. Marigat high schl.	construction of two classrooms	837,931.00	837,931.00	837,931.00
44. Kimoriot	completion of			

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015

dispensary	dispensary	200,000.00				200,000.00	
Sub-Total		24,593,791.00				24,593,791.00	
Amounts due to other grants and other transfers							
1. Ngelecha Ap camp	construction of staff houses	500,000.00	-			500,000.00	
2. Mukutani D.O office	construction of the office	500,000.00	-			500,000.00	
3. sports	purchase of uniforms and balls	1,122,314.00	-			1,122,314.00	
4. Emergency	to fund unforeseen disaster	4,383,729.00	3,176,805.00			1,206,924.00	
5. Bursary & mocks exam	assist needy students	18,388,729.00	17,752,283.78			636,445.22	
6. Barbachee water project	construction of water tank	600,000.00				600,000.00	
7. Marigat ward	control of Gabions and planting trees	507,775.00				507,775.00	
8. Mochongoi ward	planting trees and fruits	507,775.00				507,775.00	
9. Ilchamus ward	planting trees and fruits	507,774.00				507,774.00	
10. Mukutani ward	planting trees and fruits	507,774.00				507,774.00	
11. Ngelecha Ap camp	construction of AP camp	600,000.00				600,000.00	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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

12. Mukutani AP camp	construction of AP houses	1,600,000.00			1,600,000.00	
13						
	Sub-Total	29,725,870.00			8,796,781.22	
<b>Sub-Total</b>						
1. strategic plan	preparing strategic that cover 5 years	2,700,000.00		1,500,000.00	1,200,000.00	
2. Motorvehicle	purchase of vehicle for the office	4,900,000.00		4,767,886.52	132,113.48	
3. Motobike	purchase of the motobike for the office	400,000.00		356,004.00	4,543,996.00	
4. Administration	office expenses	4,262,295.00		3,290,068.50	972,226.50	
5. Monitoring & evaluation	visiting projects	2,046,647.00		846,647.00	1,200,000.00	
	Sub-Total	14,308,942.00			5,876,109.48	
		68,628,603.00			39,266,681.70	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	-	-
Transport equipment	356,004.00	4,676,886.52
Office equipment, furniture and fittings		222,000.00
ICT Equipment, Software and Other ICT Assets		100,000.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>356,004.00</b>	<b>4,998,886.52</b>

TRIAL BALANCE AS AT 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	22,048,291.75	
	Cash Balances	-	
	Outstanding Imprest	30,000.00	
Payments			
	Compensation of Employees	842,880.00	
	Use of goods and services	3,922,131.78	
	Committee Expenses	2,595,250.00	
	Transfers to Other Government Units	37,372,896.00	
	Other grants and transfers	24,990,865.70	
	Social Security Benefits	9,600.00	
	Acquisition of Assets	899,966.00	
	Other Payments	1,535,236.50	
Receipts			
	Transfers from the Board		50,767,458.50
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			43,479,659.23
TOTAL		94,247,117.73	94,247,117.73



*[Handwritten signature]*