

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

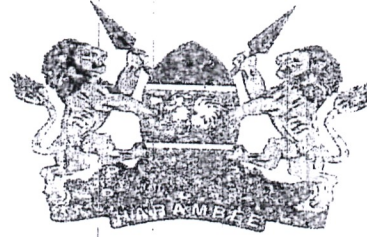
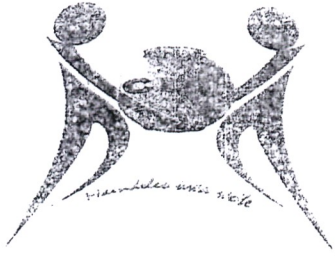
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
SIGOWET/SOIN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



**CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN
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)

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

(b) Key Management

The *SIGOWET/SOIN 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	Caroline Cheres
3.	Accountant	Lucas Ariri
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of SIGOWET/SOIN 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) SIGOWET/SOIN CDF Headquarters

P.O. Box 1837-20200
Kericho, KENYA

(f) SIGOWET/SOIN CDF Contacts

Telephone: (254) 715307740
E-mail: Sigowet/soin@cdf.go.ke
Website :www.cdf.go.ke

(g) SIGOWET/SOIN CDF Bankers

1. Cooperative Bank of Kenya
P.O. Box 1742-20200
KERICHO

(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)


Sigowet/Soin constituency development fund in the financial year 2014/15 was allocated kshs 104,276,993(one hundred and four million two hundred and seventy six thousand nine hundred and ninety three shillings) by the CDF board. During the financial year Kshs 114,586,837.75 was disbursed to the constituency by end of June 2015, this includes the balances of the previous financial year kshs 36,379,093.50. The funds were disbursed by the CDFC immediately when the funds were received. Projects funded during the financial year are at various stages of completion as implemented by the project management committees. As at end of the financial year, all the bursaries had been disbursed.

Some of the projects received inadequacy of funds allocated for the completion of their projects this could be due to inadequate allocations and /or increasing costs for the various projects materials and labour cost as reported by the PMCs.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the CDF board. My appeal to the board is that they should release funds in time before end of the financial year to enable the CDFC release funds for its projects as budgeted within the financial year.

We appreciate all the work done by all the parties to ensure development is accomplished in our constituencies. Hope the financial year 2015/2016 will experience better performance.

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 Sigowet/Soin 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 Sigowet/Soin 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 Sigowet/Soin 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 Sigowet/Soin 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 _____ 2014.

Principal Secretary

Principal Accounts Controller

REPUBLIC OF KENYA

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Fax: +254-20-311482
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – SIGOWET/SOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Sigowet/Soin set out on pages 5 to 21, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, summary statement of appropriation 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 the 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 Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with the 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 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

Report of The Auditor-General on Constituencies Development Fund – Sigowet Soin Constituency for the year ended 30 June 2015

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.

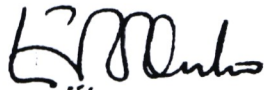
Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

The statement of assets reflects a cash and cash equivalent balance of Kshs.15,445,761 as at 30 June 2015. Included in the balance is a sum of Kshs.480,000 being an outstanding imprests held by an officer to the Fund. Recoverability of the imprest could not be confirmed.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Sigowet/Soin 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.



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

Nairobi

15 November 2016

CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

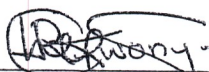
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	114,586,837.95	36,379,093.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	134,000.00	-
TOTAL RECEIPTS		114,720,837.95	36,379,093.50
PAYMENTS			
Compensation of employees	4	1,704,750.00	742,014.00
Use of goods and services	5	1,634,037.50	520,975.00
Committee Expenses	6	3,854,800.00	1,624,420.00
Transfers to Other Government Units	7	57,612,759.00	15,100,000.00
Other grants and transfers	8	34,935,264.20	12,674,463.00
Social Security Benefits	9	18,000.00	7,200.00
Acquisition of Assets	10	109,700.00	5,174,975.00
Other Payments	11	-	-
TOTAL PAYMENTS		99,869,310.70	35,844,047.00
SURPLUS/DEFICIT		14,851,527.25	535,046.50

Note

The CDF Sigowet/ Soin received kshs 26,069,248.25 from CDFB on 26.6.2016 which was not capture in the cash book as at 30th June 2015 thus not included in financial statement.

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



Chairman - CDFC




Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	14,965,761.75	495,046.50
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	480,000.00	40,000
TOTAL FINANCIAL ASSETS		15,445,761.75	535,046.50
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	535,046.50	-
Surplus/Deficit for the year		14,851,527.25	535,046.50
Prior year adjustments	14	59,188.00	-
NET LIABILITIES		15,445,761.75	535,046.50

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


 Chairman - CBFC


 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	114,586,837.95	36,379,093.50
Other Receipts	3	134,000.00	-
		114,720,837.95	36,379,093.50
Payments for operating expenses			
Compensation of Employees	4	1,704,750.00	742,014.00
Use of goods and services	5	1,634,037.50	520,975.00
Committee Expenses	6	3,854,800.00	1,624,420.00
Transfers to Other Government Units	7	57,612,759.00	15,100,000.00
Other grants and transfers	8	34,935,264.20	12,674,463.00
Social Security Benefits	9	18,000.00	7,200.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		0	0
		99,759,610.70	30,669,072.00
Net cash flow from operating activities		14,961,227.75	5,710,021.50
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	109,700.00	5,174,975.00
Net cash flows from Investing Activities		(109,700.00)	(5,174,975.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		14,910,715.25	535,046.50
Cash and cash equivalent at BEGINNING of the year	13	535,046.50	-
prior year adjustment		59,188.00	
Cash and cash equivalent at END of the year	14	15,445,761.75	535,046.50

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

Chairman CDFC 


Fund Account Manager

II. 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	104276993	495046.5	104276993	114,586,837.95	(10,309,844.95)	110
Proceeds from Sale of Assets						
Other Receipts		40,000	40,000	134,000.00	(94,000.00)	
TOTALS						
PAYMENTS						
Compensation of Employees	2361520	900,000.00	3,261,520.00	1,704,750.00	1,556,770.00	52
Use of goods and services	2425210	652,166.02	3,077,376.02	1,634,037.50	1,443,338.52	53
Committee Expenses	3868000	1,000,000.00	4,868,000.00	3,854,800.00	1,013,200.00	79
Transfers to Other Government Units	51036804	16,732,759.00	67,769,563.00	57,612,759.00	10,156,804.00	85
Other grants and transfers	43855259	17,094,168.48	60,949,427.48	34,935,264.20	26,014,163.28	57
Social Security Benefits	30200		30,200.00	18,000.00	12,200.00	60
Acquisition of Assets	700,000.00		700,000.00	109,700.00	590,300.00	16
Other Payments						
TOTALS	104,276,993.00	35,914,140.00	140,656,086.50	99,869,310.70	40,786,775.80	

- (a) During the year the receipts were from the cdf board vide AIFs and AIA Item of Kshs 134,000 from the sale of tender documents.
- (b) The item of acquisition of assets that had utilisation of 16% relate to an allocation of Kshs 700,000, for the purchase of photocopier and office furniture's of the CDF office. The tendering process has commenced.
- (c) The adjustment relates to last financial year amount which was pending from board as the year ends.
- (d) The other budget items were done well.

The SIGOWET/SOIN CDF financial statements were approved on _____ 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.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO.	2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	A735832	-	36,379,093.50
	A750144	36,379,093.50	-
	A759642	26,069,248.25	-
	A796642	14,641,548.95	-
	A796869	11,427,699.00	-
		26,069,248.25	-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
Receipt from other Constituency		-	-
TOTAL		114,586,837.95	36,379,093.50

1.1.1.1.1.2 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		
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	134,000.00	-
Other Receipts Not Classified Elsewhere		-
Total	134,000.00	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Basic wages of contractual employees	1,468,750.00	643,014.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	236,000.00	99,000.00
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Gratuity		
Total	1,704,750.00	742,014.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	22,950.00	54,500.00
Office rent	165,000.00	-
Communication, supplies and services	-	-
Domestic travel and subsistence	141,200.00	109,600.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	351,000.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	381,795.00	-
Fuel ,oil & lubricants	659,683.50	-
Other operating expenses	18,490.00	5,875.00
Routine maintenance – vehicles and other transport equipment	244,919.00	-
Routine maintenance – other assets	-	-
Total	1,634,037.50	520,975.00

1.1.1.1.1.1.6 COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	1,326,800.00	263,420.00
Committee allowance	2,528,000.00	1,361,000.00
TOTAL	3,854,800.00	1,624,420.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	23,360,000.00	8,900,000.00
Transfers to secondary schools	19,500,000.00	5,200,000.00
Transfers to Tertiary institutions	6,170,000.00	-
Transfers to Health institutions	8,582,759.00	1,000,000.00
TOTAL	57,612,759.00	15,100,000.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary –Secondary	10,334,700.00	6,170,182.00
Bursary –Tertiary	9,036,000.00	5,431,961.00
Bursary-Special schools	117,000.00	120,500.00
Mocks & CAT	-	351,820.00
Water	1,450,000.00	-
Agriculture (food security)	2,110,000.00	-
Electricity projects	34,980.00	-
Security	299,750.00	-
Roads	6,919,234.20	-
Sports	1,163,600.00	200,000.00
Environment	-	-
Emergency Projects (specify)	3,470,000.00	400,000.00
Total	34,935,264.20	12,674,463.00

CONSTITUENCIES DEVELOPMENT FUND - SIGOWET/SOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

1.1.1.1.1.1.9

SOCIAL SECURITY BENEFITS

		2014 - 2015	2013 - 2014
		Kshs	Kshs
Employer contribution to NSSF		18,000.00	7,200.00
Total		18,000.00	7,200.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.10 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	-	4,970,315.00
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	109,700.00	-
Purchase of computers ,printers and other IT equipments	-	204,660.00
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
		-
Total	109,700.00	5,174,975.00

CONSTITUENCIES DEVELOPMENT FUND – SIGOWET/SOIN CONSTITUENCY
 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

OTHER PAYMENTS

Specify		-	-
Specify		-	-
Specify		-	-
TOTAL		-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
Cooperative Bank, kericho branch A/C no.01141529703100		14,965,761.75	495,046.50
		-	-
		-	-
Total		14,965,761.75	495,046.50

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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)		-	-
Total		-	-

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2015)
		Kshs	Kshs	Kshs
CAROLINE CHERES	20/06/15	480,000.00	-	480,000.00
Total				480,000.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

		2014 - 2015	2013 - 2014
		Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts		495,046.50	-
Cash in hand		-	-
Imprest		40,000.00	-
Total		535,046.50	-

14. PRIOR YEAR ADJUSTMENTS

		2014 - 2015	2012 - 2013
		Kshs	Kshs
Bank accounts			
Cash in hand		59,188.00	-
Imprest		-	-
		-	-
Total		59,188.00	-

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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		-	-
TOTAL		-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (<i>specify</i>)		-	-
		-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

		Kshs	Kshs
Amounts due to other Government entities (see attached list)		-	-
Amounts due to other grants and other transfers (see attached list)		-	-
Others (<i>specify</i>)		-	-
		-	-

NATIONAL GOVERNMENT ENTITY - SIGOWET/SOIN 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.						
11.						
Sub-Total						
Grand Total						

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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	2015 d=a-c	2014	
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							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted B	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Name/Description	Acquisition Date	Historical cost	Historical cost	Physical Location	Current Condition
		2013/14	2014/2015		
HP Scanner	16/9/2013			CDF OFFICE	Good
CPU	16/9/2013			CDF OFFICE	GOOD
Computer monitor –HP	16/9/2013			CDF OFFICE	Good
FAM's RUBBER STAMP	8/12/2013			CDF OFFICE	Good
HP PRINTER	17/4/2014			CDF OFFICE	Good
HP 2000-2D11SX-LABTOPS	28/03/2014	68,220	68,220	CDF OFFICE	Good
HP 2000-2D11SX-LABTOPS	28/03/2014	68,220	68,220	CDF OFFICE	Good
HP 2000-2D11SX-LABTOPS	28/03/2014	68,220	68,220	CDF OFFICE	Good
Toyota Hillux double cab 4x4 STD GKB 696F	1/5/2014	4,970,315	4,970,315	CDF OFFICE	Good
Office Desk	17/10/2014	28,000	28,000	Cdf Office	Good
Office Desk With Extension	17/10/2014	30,200	30,200	Cdf Office	Good
Five Metallic Frame Chairs @5300	17/10/2014	26,500	26,500	Cdf Office	Good
File Shelf	17/10/2014	25,000	25,000	Cdf Office	Good

NB

o We didn't know the cost of desktop computer, HP scanner and HP printer sent to us from CDF board.

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