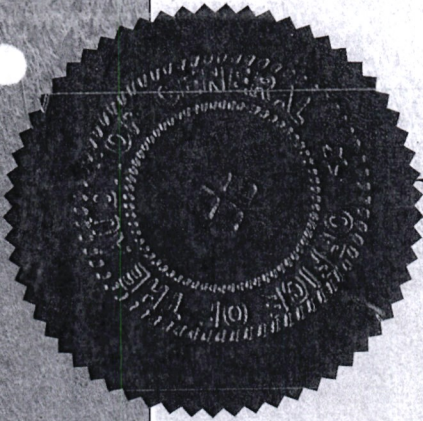


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

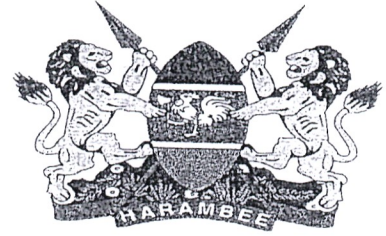
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
NYERI TOWN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- NYERI TOWN 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 – NYERI TOWN 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund*.

(b) Key Management

The *Nyeri Town 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	Josephat Kaimenyi
3.	Accountant	Charles Mutisya

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Nyeri Town 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) NYERI TOWN CDF Headquarters

P.O. Box 1976-10100
CDF Building
Next to Ruring'u stadium
Nyeri, KENYA

(f) NYERI TOWN CDF Contacts

P.O Box 1976-10100
NYERI

E-mail: nyeritowncdf@gmail.com

(g) NYERI TOWN CDF Bankers

1. Equity Bank
Nyeri Branch
P.O. Box 2064-10100
Nyeri, Kenya
2. Consolidated Bank
Nyeri Branch
P.O Box 935-10100
Nyeri, Kenya

(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)

It gives me great pleasure to present the annual reports and financial statements, prepared in accordance with Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS) for the financial year ended 30th June, 2015.

The overall budget performance for the year stands at 62% which is slightly above average .It is my hope and commitment that by this time next year , I will be reporting an optimistic figure of above 80% , though my set target is higher.

Throughout the year, we have managed to implement and complete a number of infrastructural projects, especially in the education and security sectors. We have also concentrated in the completion of “incomplete projects “despite them being devolved like the projects in the health sector. However, as we march forward our focus will be more in the national government functions as outlined in the fourth schedule of our constitution.

Partnership and collaboration between national and county governments in implementing projects that are similar in nature should be encouraged and broadened to avoid either duplication of efforts or conflicts. Continuous capacity building that of national nature -especially for CDFC should be strengthened where members can learn and share experiences from one another.

Delay in disbursement of funds from headquarters remains a key challenge towards timely implementation of projects.

CDF has changed the lives of many Kenyans! Long Live CDF!!



Peter Ndegwa Mureithi
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 *Nyeri Town 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 *Nyeri Town 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 *Nyeri Town 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 *Nyeri Town 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 15/2 2016.



Fund Account Manager



CDFC Chairman



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Nyeri Town Constituency set out on pages 5 to 23, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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 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 judgement, including the assessment of the risks of material misstatement of

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

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 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 qualified audit opinion.

Basis for Qualified Opinion

Unsupported Bursary Awards

A sum of Kshs.11,033,632 was paid in respect of bursaries to beneficiaries in various learning institutions. However, no records of assessment/vetting of needy cases were provided to confirm how the beneficiaries were identified. Further, no acknowledgement letters from the institutions that received the bursaries were made available for audit verification. Therefore, the propriety of the bursary expenditure totalling Kshs.11,033,632 could not be confirmed.

Qualified Opinion

In my opinion, except for effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statement present fairly, in all material respects, the financial position of Constituencies Development Fund - Nyeri Town Constituency as at 30 June 2015, and of its financial performance and its cash flows for the for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

1. Overall Budget Analysis

Review of the summary statement of appropriation revealed that overall budget performance rates were 53.83% and 62.46% on receipts and expenditure respectively as follows:-

Item	Budget-Kshs	Actual – Kshs.	Difference-Kshs	Actual as % of Budget
Receipts	125,056,450.95	67,311,135.50	57,735,314.45	53.83%
Expenditure	125,056,450.00	78,118,702.00	46,937,748.00	62.47%

However, records presented for audit revealed actual expenses amounted to Kshs.77,041,736.00. Thus there was an unexplained difference of Kshs.1,076,966 between the expenditure records and the financial statements.

As the analysis shows, the CDF incurred an under-expenditure of Kshs.46,937,748.00 or 62.47% of the approved budget of Kshs.125,056,450.00. No reason was provided for the under-expenditure.

a) Budget Performance on Transfers to Other Government Units

The statement of appropriation indicates that the budget for transfers to other government entities was Kshs.47,686,920 while records presented for audit by the CDFC reflect a budget of Kshs.43,572,759. The resultant variance of Kshs.4,114,161 was not explained. Further, the CDFC budgeted to undertake 52 projects but only 35 projects were completed and 15 had not started as at the year end. The analysis is shown below:-

Projects	No. Budgeted	No Completed	Not Started	Total Budgeted Project Kshs.	Actual Expenditure Kshs.	Under expenditure Kshs.
Primary schools	27	17	10	10,990,000	7,990,000	3,000,000
Secondary schools	21	17	4	23,262,069	16,800,000	6,462,069
Tertiary education	1	1	0	2,837,931	2,000,000	837,891
Health facilities	3	2	1	6,482,759	6,482,759	0
Total	52	35	15	43,572,759	33,272,759	10,299,960

b) Budget Performance on Other Grants and Transfers

The CDFC budgeted to undertake 24 projects valued at Kshs.54,745,900 under other grants and transfers. However, only 11 projects were completed while 6 projects were on-going as at the end of the financial year. Seven (7) projects had not commenced.

Project Category	Not Budgeted	Not Completed	Not started	Ongoing Kshs.	Budget Kshs.	Actual Kshs.	Under/over Expenditure Kshs.
Water projects	1	-	-	1	2,000,000	2,000,000	-
Roads	15	8	7	-	19,546,900	10,646,500	8,900,000
Security	8	3	-	5	26,700,000	23,200,000	3,500,000
TOTAL	24	11	7	6	48,246,900	35,846,500	12,400,400

The management should accelerate the implementation of the ongoing projects to ensure that residents benefit from CDF funds.

2. Award of Tenders

(i) Use of Request for Quotations Instead of Restricted Tendering Method

Records maintained by the CDFC shows that quotations for various projects valued of Kshs.10,462,572 within the Constituency were advertised, evaluated and tenders awarded during the year under review. It was however noted that projects works were procured through request for quotations, yet the value of works exceeded the Kshs. four million threshold prescribed under Class C of public procurement where CDF entities fall. Therefore, the awards were made contrary to Section 88(b) of the Public Procurement and Disposal regulations, 2006 and Section 174 of the Public Procurement and Disposal Act 2005. Consequently, the audit could not confirm whether the CDF obtained value-for-money on the expenditures incurred on these projects.

(ii) Use of Request for Quotations instead of Open Tendering Method

The CDFC awarded through request for quotations method tenders for two (2) projects costing Kshs.8,249,341 namely; St Vincent Kiamuiru Secondary School at a cost of Kshs.4,069,726 and Muruguru Chiefs Office at a cost of Kshs.4,179,615. However the individual project values exceeded the Kshs.four million threshold that requires open tender as stipulated by the Public Procurement and Disposal Act 2005 and its Regulations. No explanation was been provided as to why procurement procedures were not followed.

My opinion is not qualified in respect of these matters.



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

NAIROBI

14 November 2016

CONSTITUENCY DEVELOPMENT FUND- NYERI TOWN CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Restated Kshs	2013-2014 Kshs
RECEIPTS				
Transfers from CDF board-AIEs' Received	1	67,321,135.50	103,277,724	103,277,724.00
Proceeds from Sale of Assets	2	-	-	-
Other Receipts	3	-	-	-
TOTAL RECEIPTS		67,321,135.50	103,277,724	103,277,724.00
PAYMENTS				
Compensation of employees	4	661,851.00	489,910	489,910.00
Use of goods and services	5	3,839,467.00	1,634,630	1,634,630.00
Committee Expenses	6	3,256,000.00	1,297,091	1,297,091.00
Transfers to Other Government Units	7	33,272,759.00	29,456,888	32,456,888.00
Other grants and transfers	8	35,505,232.00	26,362,600	26,366,100.00
Social Security Benefits	9	24,096.00	4,800	4,800.00
Acquisition of Assets	10	1,559,297.00	8,000,000	8,000,000.00
Other Payments	11	-	-	-
TOTAL PAYMENTS		78,118,702.00	67,245,919	70,249,419.00
SURPLUS/DEFICIT		(10,797,566.50)	36,031,805	33,028,305.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NYERI TOWN CDF financial statements were approved on 4/5/2 2016 and signed by:


Chairman - CDFC


Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- NYERI TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014 Restated	2013-2014
		Kshs	Kshs	Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances (as per the cash book)	12A	25,549,869.45	38,298,436.00	35,294,935.95
Cash Balances (cash at hand)	12B	-	-	-
Outstanding Imprests	12C	1,951,000.00	-	-
TOTAL FINANCIAL ASSETS		27,500,869.45	38,298,436.00	35,294,935.95
REPRESENTED BY				
Fund balance b/fwd 1st July 2014	13	38,298,436.00	2,266,631.00	2,266,630.95
Surplus/Deficit for the year		(10,797,566.50)	36,031,805.00	33,028,305.00
Prior year adjustments	14			-
NET LIABILITIES		27,500,869.45	38,298,436.00	35,294,935.95

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NYERI TOWN CDF financial statements were approved on 15/2 2016 and signed by:


Chairman - CDFC


Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- NYERI TOWN CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013-2014 Restated	2013 - 2014
		Kshs	Kshs	Kshs
Receipts for operating income				
Transfers from CDF Board	1	67,321,135.50	103,277,724	103,277,724.00
Other Receipts	3	-	-	-
Payments for operating expenses				
Compensation of Employees	4	661,851.00	489,910	489,910.00
Use of goods and services	5	3,839,467.00	1,634,630	1,634,630.00
Committee Expenses	6	3,256,000.00	1,297,091	1,297,091.00
Transfers to Other Government Units	7	33,272,759.00	29,456,888	32,456,888.00
Other grants and transfers	8	35,505,232.00	26,362,600	26,366,100.00
Social Security Benefits	9	24,096.00	4,800	4,800.00
Other Payments	11	-	-	-
Adjusted for:				
Adjustments during the year			-	-
		9,238,269.50		
Net cash flow from operating activities		(9,238,269.50)	44,031,805	41,028,305.00
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-	-	-
Acquisition of Assets	10	(1,559,297.00)	(8,000,000)	(8,000,000.00)
Net cash flows from Investing Activities		(1,559,297.00)	(8,000,000)	(8,000,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(10,797,566.50)	36,031,805	33,028,305.00
Cash and cash equivalent at BEGINNING of the year	15	38,298,436.00	2,266,631	2,266,630.95
Cash and cash equivalent at END of the year	16	27,500,869.45	38,298,436	35,294,935.95

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NYERI TOWN CDF financial statements were approved on 15/2 2016 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	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	89,761,514.00	35,294,935.95	125,056,449.95	67,321,135.50	57,735,314.45	53.83
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
Totals	89,761,514.00	35,294,935.95	125,056,449.95	67,321,135.50	57,735,314.45	53.83
PAYMENTS						
Compensation of Employees	820,000.00	910,090.00	1,730,090.00	661,851.00	1,068,239.00	38.26
Use of goods and services	2,000,000.00	432,001.00	2,432,001.00	3,839,467.00	(1,407,466.00)	157.87
Committee Expenses	3,240,000.00	775,805.00	4,015,805.00	3,256,000.00	759,805.00	81.08
Transfers to Other Government Units	32,300,000.00	15,386,920.00	47,686,920.00	33,272,759.00	14,414,161.00	69.77
Other grants and transfers	47,000,259.00	13,280,800.00	60,281,059.00	35,505,232.00	24,775,827.00	58.90
Social Security Benefits	200,000.00	4,800.00	204,800.00	24,096.00	180,704.00	11.77
Acquisition of Assets	4,201,255.00	940,054.00	5,141,309.00	1,559,297.00	3,582,012.00	30.33
Other Payments		3,564,466.00	3,564,466.00	-	3,564,466.00	-
TOTALS	89,761,514.00	35,294,936.00	125,056,450.00	78,118,702.00	46,937,748.00	62.47

The NYERI TOWN CDF financial statements were approved on 6/2 2016 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 – NYERI TOWN 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		2014 – 2015	2013-2014	2013 – 2014
		Kshs	Restated Kshs	Kshs
CDF Board	A759573	25,261,514.00	31,588,589.00	31,588,589.00
AIE NO	A796928	10,000,000	29,588,589.00	29,588,589.00
AIE NO	A796965	9,619,243.00	2,000,000.00	2,000,000.00
AIE NO	A796001	22,440,378.50	40,100,546.00	40,100,546.00
(other constituency e.g, parent constituency)		-		-
TOTAL		67,321,135.50	103,277,724.00	103,277,724.00

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN 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

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013-2014 Restated	2013 - 2014
	Kshs	Kshs	Kshs
Basic wages of contractual employees	620,285.00	489,910.00	489,910.00
Basic wages of casual labour	-	-	-
Personal allowances paid as part of salary	-	-	-
House allowance	-	-	-
Transport allowance	-	-	-
Leave allowance	-	-	-
Gratuity	41,566.00	-	-
Other personnel payments	-	-	-
Total	661,851.00	489,910.00	489,910.00

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN 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	2013 - 2014
	Kshs	Restated Kshs	Kshs
Utilities, supplies and services	598,305.00	240,000.00	240,000.00
Communication, supplies and services	81,589.00	348,000.00	348,000.00
Domestic travel and subsistence	867,800.00	278,600.00	278,600.00
Printing, advertising and information supplies & services	788,409.00	-	-
Rentals of produced assets	-	-	-
Training expenses	-	-	-
Hospitality supplies and services	493,630.00	-	-
Insurance costs	-	-	-
Specialised materials and services	-	-	-
Office and general supplies and services	832,422.00	360,000.00	360,000.00
Fuel ,oil & lubricants	-	-	-
Other operating expenses	41,949.00	408,030.00	408,030.00
Routine maintenance – vehicles and other transport equipment	-	-	-
Routine maintenance – other assets	135,363.00	-	-
Total	3,839,467.00	1,634,630.00	1,634,630.00

1.1.1.1.1.1.6 COMMITTEE EXPENSES

Description	2014 - 2015	2013-2014	2013 - 2014
	Kshs	Restated Kshs	Kshs
Other committee expenses	-	249,091.00	249,091.00
Committee allowance	3,256,000.00	1,048,000.00	1,048,000.00
TOTAL	3,256,000.00	1,297,091.00	1,297,091.00

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN CONSTITUENCY

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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	2013 - 2014
	Kshs	Restated Kshs	Kshs
Transfers to primary schools (see attached list)	7,990,000.00	15,076,385.00	15,076,385.00
Transfers to secondary schools (see attached list)	16,800,000.00	12,380,503.00	15,380,503.00
Transfers to tertiary institutions (see attached list)	2,000,000.00	-	-
Transfers to health institutions (see attached list)	6,482,759.00	2,000,000.00	2,000,000.00
TOTAL	33,272,759.00	29,456,888.000	32,456,888.000

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 – 2015	2013-2014	2013- 2014
	Kshs	Restated Kshs	Kshs
Bursary – secondary schools (see attached list)	7,263,632.00	3,996,500.00	4,000,000.00
Bursary – tertiary institutions (see attached list)	3,606,000.00	3,019,800.00	3,019,800.00
Bursary – special schools (see attached list)	164,000.00	-	-
Mock & CAT (see attached list)	-	-	-
Water projects (see attached list)	2,000,000.00	-	-
Agriculture projects (see attached list)	-	-	-
Electricity projects (see attached list)	-	-	-
Security projects (see attached list)	14,600,000.00	14,370,000.00	14,370,000.00
Roads projects (see attached list)	7,871,600.00	3,976,300.00	3,976,300.00
Sports projects (see attached list)	-	-	-
Environment projects (see attached list)	-	1,000,000.00	1,000,000.00
Emergency projects (see attached list)	-	-	-
Total	35,505,232.00	26,362,600.00	26,366,100.00

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013-2014	2013 - 2014
	Kshs	Restated Kshs	Kshs
Employer contribution to NSSF	24,096.00	4,800.00	4,800.00
Total	24,096.00	4,800.00	4,800.00

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN CONSTITUENCY

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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	2013 - 2014
	Kshs	Restated Kshs	Kshs
Purchase of Buildings	-	-	-
Construction of Buildings	-	8,000,000.00	5,560,000.00
Refurbishment of Buildings	940,054.00	-	1,700,000.00
Purchase of Vehicles and Other Transport Equipment	-	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-	-
Purchase of Household Furniture and Fittings	-	-	-
Purchase of computers, Printers and Other IT Equipment	-	-	130,000.00
Purchase of Office Furniture and Fittings	619,243.00	-	130,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	300,000.00
Purchase of Specialised Plant, Equipment and Machinery	-	-	180,000.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-
Acquisition of Land	-	-	-
Acquisition of Intangible Assets	-	-	-
Total	1,559,297.00	8,000,000	8,000,000

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

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>
<i>Josphat Kaimenyi</i>	dd/mm/yy	920,000.00	-	920,000.00
<i>Josphat Kaimenyi</i>	dd/mm/yy	231,000.00	-	231,000.00
<i>Josphat Kaimenyi</i>	dd/mm/yy	400,000.00	-	400,000.00
<i>Josphat Kaimenyi</i>	dd/mm/yy	400,000.00	-	400,000.00
Total				1,951,000.00

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013-2014	2013 - 2014
	Kshs	Restated	Kshs
		Kshs	
Bank accounts	38,298,435.95	2,266,630.00	2,266,630.00
Cash in hand	-	-	-
Imprest	-	-	-
	-	-	-
Total	38,298,435.95	2,266,630.00	2,266,630.00

14. PRIOR YEAR ADJUSTMENTS/RESTATED BALANCE

The restated balance arose from an amount that had been paid to a project in Muthuani Secondary school and later the transaction was reversed and the amount processed for a project in Muruguru Girls secondary School. However, this reversal was never reflected in the accounts and therefore there was a double accounting of the Kshs 3,000,000 in the 2013/2014 financial year. The amount has been reversed in the related balance and transferred to other government entities.

The Kshs 3,500- was an overstatement in the cash book bursary posting which has since been corrected to the other grants and transfers.

CONSTITUENCIES DEVELOPMENT FUND – NYERI TOWN CONSTITUENCY
 Reports and Financial Statements
 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	-	-
	-	-
	-	-

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 - (Indicate actual name of the entity)
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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.						
12.						
Sub-Total						
Grand Total						

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

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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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
		a	b	C	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

