

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- SHINYALU 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 – SHINYALU CONSTITUENCY
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CONSTITUENCIES DEVELOPMENT FUND – SHINYALU CONSTITUENCY
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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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*. The objective of the fund is to ensure that a specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Shinyalu 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	Robert Gesicho
3.	Accountant	Lencer Akoth

(d) Fiduciary Oversight Arrangements

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

P.O. Box 405-50107
Shinyalu
Next to DCC's Office

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(f) SHINYALU CDF Contacts

Telephone: (254) 0722483766
E-mail: cdfshinyalu@yahoo.com

(g) SHINYALU CDF Bankers

1. Cooperative Bank
A/C NO 01120098471300
Kakamega Branch

(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

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

Our Values

Shinyalu CDFC pledges that all CDFC activities and decisions will be based on and guided by the following values:

- Continuous learning
- Integrity
- Service Culture
- Team Work
- Objectivity
- Good corporate citizenship

I am pleased to report that 2014/2015 was a year of challenges. However we managed to improve our operating performance and managed to disburse 50% of the funds received from the Board (2014/15 Budget) to various projects within the year. The last 50% of the funds was still held by the CDF Board as at 30th June, 2015. Despite the challenges we encountered during the year, we managed to construct quite a number of facilities to completion and are now in use.

During the year, we managed to achieve the following:

1. Completed quite a number of facilities in Education, health, security, water, roads and bridges.
2. Started new projects. Some of them are complete while others are ongoing.
3. Trained quite a number of Project Management Committees.

Some of the emerging issues that we underwent include;

1. Overwhelming demand for Bursary
2. No clear guidelines relating to the funding of projects under devolved government and National Government.

I take this opportunity to sincerely thank the CDF Board, CDFC and our key stakeholders for continued support.

On behalf of Shinyalu CDFC and employees I assure you of our total dedication and commitment in serving the constituents of Shinyalu better.



Mr. Reuben Ilondanga
CHAIRMAN CDFC

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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 Shinyalu 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 Shinyalu *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 Shinyalu *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 Shinyalu *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 _____
2015.

Principal Secretary

Principal Accounts Controller



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Shinyalu Constituency set out on pages 6 to 23, which comprise the statement of assets and liabilities as at 30 June 2015, and the statement receipts and payments, statement of cash flows and summary statement of appropriation : recurrent and development 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion

1. Accuracy, Completeness and Presentation of the Financial Statements

The International Public Sector Accounting Standards (IPSAS) - Cash Basis financial statements presentation format prescribed by the Kenya Public Sector Accounting Standards Board requires the management to include the action taken on the previous year auditor's recommendations. In the year 2013/2014, Shinyalu CDF received an adverse audit opinion. However, in report on follow-up of the issues raised in the audit report has not been included in the financial statements for the year under review as required. Therefore, the presentation of the financial statements does not conform to IPSAS (Cash Basis) as prescribed by Kenya Public Sector Accounting Standards Board and in accordance with the Public Finance Management Act, 2012.

Further, the statement reflects a restated cash-at-bank balance of Kshs.3,358,223.00 and cash-on-hand of Kshs.1,948,622. However, analysis of the prior-year adjustments made on the balances have not been provided for audit review.

Note VII of the statement of receipts and payments indicates that the Fund received four Authority-to-Incur Expenditure (AIE) certificates totaling Kshs.94,083,500. However the summary statement of appropriations reflects receipts totaling to Kshs.86,684,463 resulting in an unexplained variance of Kshs.7,399,037.

In the circumstances, the accuracy, completeness and presentation of the financial statement balances as at 30 June 2015 cannot be confirmed.

2. Budgetary Control and Performance

During the year-under-review, the Fund's budgeted receipts totaled to Kshs.158,173,858. However, only Kshs.94,083,500 was received, resulting in under-funding of Kshs.64,090,359. Consequently, projects of equivalent value were not implemented.

Under the circumstance, the Fund did not meet its targets in providing services to the constituents.

3. Project Implementation and Management

The Fund's projects budgeted for in the two financial years 2013/2014 and 2014/2015 and allocated to Kshs.20,082,758 and Kshs.55,996,510 respectively were not completed. As at May 2016, five projects allocated Kshs.5,200,000 were either abandoned or had stalled while the implementation of twenty four others allocated Kshs.8,900,000 had not actually commenced as shown below;

Sector	Completed	Ongoing	Stalled/ Abandoned	Not Started	Total Progress
Education	36	39	4	23	102
Agriculture	4	4	1	-	9
Security	2	4	-	-	6
Social Youth	3	-	-	1	4
Health	4	3	-	-	7
Administration	2	5	-	-	7
Infrastructure	15	3	-	-	18
Total	66	58	5	24	153
2013/14	38	17	1	4	60
2013/14	Kshs.53,117,503	Kshs.20,082,758	Kshs.200,000	Kshs.4,400,000	Kshs.7,780,026
2014/15	28	41	4	20	93
2014/15(Kshs)	Kshs.55,417,227	Kshs.55,996,510	Kshs.5,200,000	Kshs.8,900,000	

As a result of delays in completion of projects, the Fund did not meet its planned and budgeted delivery of services to the constituents.

Further, the delay and/ or failure to implement projects over long periods could raise project costs besides distorting subsequent year's budget.

4. Committee Expenses

Available rewards indicate that during the year under review, the Fund spent a total of Kshs.7,991,687.00 on Committee Expenses. However, the expenditure was not supported with detailed analyses. Further, the balance differs with the supporting schedule balance of Kshs.10,703,000.00 leading to unexplained variance of Kshs.2,711,313.00.

Under the circumstance, the accuracy and propriety of the expenditure totaling to Kshs.7,991,687.00 could not be ascertained.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Constituencies Development Fund – Shinyalu 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 do not comply with Constituencies Development Fund Act, 2013.



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

Nairobi

21 November 2016

CONSTITUENCIES DEVELOPMENT FUND – SHINYALU CONSTITUENCY
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	94,083,499.50	84,624,698.00
TOTAL RECEIPTS		94,083,499.50	84,624,698.00
PAYMENTS			
Compensation of employees	2	622,948.00	1,117,451.80
Use of goods and services	3	2,836,833.00	3,722,562.00
Committee Expenses	4	7,991,687.00	5,881,000.00
Transfers to Other Government Units	5	41,453,564.00	23,300,000.00
Other grants and transfers	6	33,150,151.90	49,882,195.00
Social Security Benefits	7	29,280.00	40,800.00
Other Payments	8	600,000.00	-
TOTAL PAYMENTS		86,684,463.90	83,944,008.80
SURPLUS/DEFICIT		7,399,035.60	680,689.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Shinyalu CDF financial statements were approved on 21/6/ 2015 and signed by:



Chairman - CDFC



Fund Account Manager

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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	12,255,880.00	3,358,223.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	450,000.00	1,948,622.00
TOTAL FINANCIAL ASSETS		12,705,880.00	5,306,845.00
 REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,306,845.00	4,626,156.00
Surplus/Deficit for the year		7,399,035.00	680,689.00
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		12,705,880.00	5,306,845.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Shinyalu CDF financial statements were approved on 21/6 2015 and signed by:



Chairman - CDFC



Fund Account Manager

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V. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	94,083,499.50	84,624,698.00
Payments for operating expenses			
Compensation of Employees	2	622,948.00	1,117,451.80
Use of goods and services	3	2,836,833.00	3,722,562
Committee Expenses	4	7,991,687.00	5,881,000.00
Transfers to Other Government Units	5	41,453,564.00	23,300,000.00
Other grants and transfers	6	33,150,151.90	49,882,195.00
Social Security Benefits	7	29,280.00	40,800.00
Other Payments	11	600,000.00	0
		86,684,463.90	
Adjusted for:			
Adjustments during the year		450,000	0
		87,134,463.90	
Net cash flow from operating activities		6,949,035.60	680,690.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		0	0
Cash and cash equivalent at BEGINNING of the year	15	5,306,845.00	1,267,933.00
Cash and cash equivalent at END of the year	16	12,255,880.60	1,948,623.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Shinyalu CDF financial statements were approved on 21/6 2016 and signed by:





Chairman - CDFC

Fund Account Manager

CONSULTANCIES DEVELOPMENT FUND – SHINYALU CONSTITUENCY

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VI. 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	121,464,271.00	36,709,587.40	158,173,858.40	86,684,463.00	71,489,395.40	55
Sub totals	121,464,271.00	36,709,587.40	158,173,858.40	86,684,463.00	71,489,395.40	55
PAYMENTS						
Compensation of Employees	1,021,800.00	409,108.00	1,430,908.00	622,948.00	807,960.00	44
Use of goods and services	3,123,928.13	1,200,000.00	4,323,928.13	2,836,833.00	1,487,095.13	66
Committee Expenses	2,388,000.00	7,100,000.00	9,488,000.00	7,991,687.00	1,496,313.00	84
Transfers to Other Government Units	47,637,931.00	15,470,000.00	63,107,931.00	41,453,564.00	21,654,367.00	66
Other grants and transfers	61,594,555.61	12,500,479.40	74,095,035.01	33,150,151.00	40,944,884.01	45
Social Security Benefits	0	30,000.00	30,000.00	29,280.00	720	98
Acquisition of Assets	3,698,056.26	0	3,698,056.25	-	3,698,056.25	0
Other Payments	2,000,000.00	0	2,000,000.00	600,000.00-	1,400,000.00	30
TOTALS	121,464,271.00	36,709,587.40	158,173,858.40	86,684,463.00	71,489,395.40	93


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- a)
- i. Compensation of employees we had 44% budget utilization since the CDFC reduced employees compared to 2013-2014 financial year and the balance consists CDFC Employees' gratuity.
 - ii. Other grants and transfers and other payments we had underutilization of 45% and 30% respectively this is due to the amount being withheld by CDF Board.
 - iii. On acquisition of assets there was no budget utilization since the funds were still held by the CDF Board as at 30th June 2015.

The Shinyalu CDF financial statements were approved on _____ 2015 and signed by:



Chairman CDFC



Fund Account Manager

VI. 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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

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VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	750158	33,351,364	
AIE NO	796509	25,366,067.75	
AIE NO	796867	18,219,641.00	
AIE NO	797210	17,146,426.75	
AIE NO	709763	0	42,573,334.00
AIE NO	709912	0	2,000,000.00
AIE NO	735831	0	40,051,364.00
TOTAL		94,083,499.50	84,624,698.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	622,948.00	1,117,451.00
Basic wages of casual labour	0	0
Total	622,948.00	1,117,451.00

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3. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	2,836,833.00	0
Office and general supplies and services	0	3,272,562
Other operating expenses	0	450,000
TOTAL	2,836,833.00	3,722,562.00

4. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	7,991,687.00	3,446,000.00
Other committee expenses	0	2,435,000.00
Total	7,991,687.00	5,881,000.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	16,737,931.00	17,200,000.00
Transfers to secondary schools	16,400,000.00	3,000,000.00
Transfers to Tertiary institutions	900,000.00	1,100,000.00
Transfers to Health institutions	7,415,633.00	2,000,000.00
TOTAL	41,453,564.00	23,300,000.00

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	11,829,550.00	7,493,000.00
Bursary -Tertiary	2,214,000.00	7,635,000.00
Bursary-Special schools	15,000.00	80,000.00
Mocks & CAT	1,319,980.00	
Water	-	-
Agriculture (food security)	6,300,000.00	-
Electricity projects	1,100,000.00	-
Security	600,000.00	3,200,000.00
Roads	7,671,621.90	30,036,262.00
Sports	1,000,000.00 -	-
Environment	1,000,000.00 -	-
Emergency Projects (specify)	100,000.00	1,437,933.00
Total	33,150,151.90	49,882,195.00

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7. Social Security Benefits

	2014 - 2015	2013 – 2014
		Kshs
Employer Contribution to NSSF	29,280.00	40,800.00

8. Other Payments-strategic plan

	2014 - 2015	2013 – 2014
Strategic Plan	600,000.00	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Cooperative Bank, 01120098471300</i>	12,255,880.90	3,358,223.00
Total	12,255,880.90	3,358,223.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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>Robert Nyaundi</i>	30/06/15	450,000.00	0	450,000.00
Total				450,000.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	5,306,845.00	4,626,156.00
Cash in hand	0	-
Imprest	0	00
Total	5,306,845.00	4,626,156.00

1. The figures shown above indicate the balances brought forward at the beginning of the financial years respectively.

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15. OTHER IMPORTANT DISCLOSURES

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others (CDFC Employees' Gratuity)	398,852.00	409,108.00
	398,852.00	409,108.00

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities	12,019,138.40	15,470,000.00
Amounts due to other grants and other transfers	52,143,423.01	12,500,479.40
	64,162,561.41	27,970,479.40

COSTITUENCIES DEVELOPMENT FUND - (SHINYALU CONSTITUENCY)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Others (CDFC Employees' Gratuity)							
1. Employees' Gratuity					398,852.00	409,108.00	Gratuity to the CDFC staff which will be paid at the end of their contract term
	Sub-Total				398,852.00	409,108.00	
	Grand Total				398,852.00	409,108.00	

NATIONAL GOVERNMENT ENTITY - (SHINYALU CONSTITUENCY)

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1. Primary schools					4,219,138.40	4,500,000	Most of the funds is still held at the Board level.
2. Secondary schools					3,800,000.00	6,500,000	
3. Health					4,000,000.00	4,470,000	
	Sub-Total				12,019,138.4	15,470,000.0	
Amounts due to other grants and other transfers							
					52,143,423.0	12,500,479.4	The project funds are still held at the Board level and the amount will be used to fund various projects which include ;Roads and bridges, Security, Bursary and mocks, Agriculture, Electricity, sports,
	Sub-Total				52,143,423.0	12,500,479.4	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Transport equipment	4,079,250.00	4,079,250.00
Office equipment, furniture and fittings	18,600.00	18,600.00
ICT Equipment, Software and Other ICT Assets	424,600.00	424,600.00
Other Machinery and Equipment-Television Sets	47,000.00	47,000.00
Total	4,569,450.00	4,569,450.00