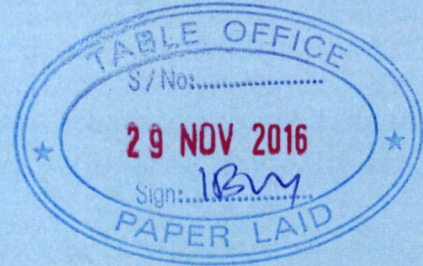


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
SIRISIA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



CONSTITUENCY DEVELOPMENT FUND- SIRISIA 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)**

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 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 *Sirisia 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	Name of FAM
3.	Accountant	Name of DA
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 55
Sirisia
KENYA

(f) SIRISIA CDF Contacts

Telephone: (254) 0710444849

E-mail: jmajengo@cdf.go.ke

Website:

(g) SIRISIA CDF Bankers

1. Cooperative Bank
Bungoma
P.O. Box
Bungoma

(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)

[Put the forward note by the Chairman CDFC]

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes,
- Detail key achievements for the CDF,
- List emerging issues related to the CDF,
-
- List the implementation challenges and recommended way forward.

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 agency shall prepare financial statements in respect of that agency. 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 Sirisia Constituency Development Fund is responsible for the preparation and presentation of the Sirisia CDF financial statements, which give a true and fair view of the state of affairs of the Sirisia 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 Sirisia 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 Sirisia 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 Sirisia 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 30/6/15 2015.



CDFC Chairman



Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Sirisia Constituency set out on pages 6 to 36, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk 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

1. Presentation, Accuracy and Completeness of the Financial Statements

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

In the circumstance, the presentation of the financial statements did not conform to IPSAS (Cash Basis) as prescribed by the National Treasury and in accordance with the Public Finance Management Act, 2012.

In addition the statement of appropriations was not fully completed as it did not disclose both the final budgeted and actual receipts.

Consequently, the accuracy and completeness of the financial statements could not be confirmed.

2. Budget Performance

The Fund incurred some of the expenditure against the approved budget resulting in (over)/under expenditure on various budget lines by more than the allowable 10% limit analyzed below.

Audit Components	Actual	budget	Variance	%
Under-Expenditure	(Kshs.)	(Kshs.)	(Kshs.)	
Payment of Staff salaries & gratuity	1,299,978.20	1,530,000.00	(230,021.80)	-15%

Acquisition of Assets	10,000,000.00	11,100,000.00	(1,100,000.00)	-10%
Payment of NSSF deductions	32,800.00	50,000.00	(17,200.00)	-34%
SUB-TOTAL	11,332,778.20	12,680,000.00	(1,347,221.80)	-11%
Over-Expenditure				
Tertiary Bursary	7,850,240.00	7,000,000.00	850,240.00	12%
Roads and Bridges	17,200,000.00	15,000,000.00	2,200,000.00	15%
Secondary Schools	17,949,526.00	15,300,000.00	2,649,526.00	17%
Secondary School Bursary	12,562,860.00	10,477,198.50	2,085,661.50	20%
Emergency Projects	6,552,000.00	5,400,259.00	1,151,741.00	21%
Administration-Goods and Services	5,326,591.00	3,059,791.46	2,266,799.54	74%
Sports Projects	4,146,175.88	2,146,175.88	2,000,000.00	93%
Health Institutions	7,113,756.00	2,630,997.00	4,482,759.00	170%
SUB-TOTAL	78,701,148.88	61,014,421.84	17,686,727.04	20%

3. Project Implementation Status

The Fund planned to implement a total of 94 projects in different sectors during the financial year. Out of this number, 22 projects (23%) of the projects had not started, 14 projects (or 15%) were still ongoing while 58 projects (or 62%) had been completed as at the time of audit in February 2016. Therefore, the Fund failed to meet its budget target and deliver the service, that residents expected from the projects.

Sector	Total Project Cost Kshs.	Actual/Implemented Projects				% of completed projects
		Not Started	Ongoing	Completed	Total	
Primary Schools	30,050,099.00	8	12	31	51	61%
Secondary Schools	18,200,000.00	5	0	19	24	79%
Water	3,950,000.00	1	0	0	1	0%

Environment	2,046,183.54	0	1	0	1	0%
Administration	200,000.00	0	0	1	1	100%
Sports	2,146,175.88	0	1	1	2	50%
Constituency office	2,300,097.26	1	0	1	2	50%
Health	3,280,997.00	6	0	0	6	0%
Roads	18,500,000.00	1	0	5	6	83%
TOTAL	80,673,552.68	22	14	58	94	57%
% implementation over Budgeted projects		23%	15%	62%	100%	

4. Land for Bungoma West Police Division

The Fund disbursed Kshs.1,000,000 for acquisition of land for the Bungoma West Police Division. However, ownership documents for the land have not been obtained. Further, valuation of the land was not done and payment was made to a project management committee member instead of the seller. Consequently, the legality, of the transaction including valuation and ownership of the land worth Kshs.1,000,000 could not be ascertained.

5. Multiple Construction of Staff Houses – Chembukutumi Health Centre

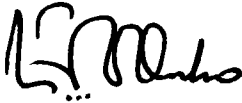
The fund transferred Kshs.7,113,756 to health institutions during the year under review. However, during the year 2010/2011 the fund had released money for construction of houses for nurses working at Chembukutumi Health Centre whose construction however was thereafter stalled and abandoned. Further, construction of additional houses was funded during the year 2014/2015 but these too were not completed. Procurement records were not made available for audit review and no explanation has been provided for starting new projects without completing the earlier ones which stalled. In the circumstance, the propriety of the expenditure totalling to Kshs.1,494,283 could not be confirmed.

6. Reallocation of Emergency Funds

Emergency funds amounting to Kshs.2,400,000.00 or (37%) out of total emergency allocation for the year totalling to Kshs.6,552,000 were re-allocated to various schools without the authority of the Board contrary to the regulations on re-allocation budgeted funds. As a result, delivery of emergency services may have been constructed by shortage of funds.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund-Sirisia 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 and do comply with Constituencies Development Fund Act, 2013.



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

Nairobi

10 November 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	107,308,794.00	74,759,341.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		107,308,794.00	74,759,341.00
PAYMENTS			
Compensation of employees	4	1,299,978.20	660,850.00
Use of goods and services	5	5,326,591.00	2,018,290.00
Committee Expenses	6	4,225,404.16	2,398,184.00
Transfers to Other Government Units	7	54,613,381.00	11,070,140.00
Other grants and transfers	8	58,672,453.88	29,711,435.00
Social Security Benefits	9	32,800.00	-
Acquisition of Assets	10	10,000,000.00	-
Other Payments	11	1,100,000.00	-
TOTAL PAYMENTS		135,270,608.24	45,858,900.80
SURPLUS/DEFICIT		(27,961,814.24)	28,900,440.20

The deficit came about because the surplus in the year 2014 was already receipted and was used to make payment

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/6/15 2015 and signed by:

.....

 Fund Account MANAGER
 DATE,

.....

 CHAIRMAN CDFC

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITY

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	249,425.96	28,900,440
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	689,200.00	-
TOTAL FINANCIAL ASSETS		<u>938,625.96</u>	<u>28,900,440</u>


REPRESENTED BY

Fund balance b/fwd 1st July...	13	28,900,440.20	-
Surplus/Deficit for the year		(27,961,814.24)	28,900,440
Prior year adjustments	14	-	-
NET LIABILITIES		<u>938,625.96</u>	<u>28,900,440</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SIRISIA CDF financial statements were approved on 30/6/15 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

STATEMENT OF CASHFLOW

	2014 - 2015	2013 - 2014
Receipts for operating income		
Transfers from CDF Board	1 107,308,794	74,759,341
Other Receipts	3 -	0
	107,308,794	74,759,341
Payments for operating expenses		
Compensation of Employees	4 1,299,978	660,851
Use of goods and services	5 5,326,591	2,018,290
Committee Expenses	6 4,225,404	2,398,185
Transfers to Other Government Units	7 54,613,381	11,070,140
Other grants and transfers	8 58,672,454	29,711,435
Social Security Benefits	9 32,800	0
Other Payments	11 1,100,000.00	1,971,500.00
	125,270,608	47,830,401
Adjusted for:		
Adjustments during the year	0	0
Net cash flow from operating activities	(17,961,814)	26,928,940
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	2 0	0
Acquisition of Assets	10 (10,000,000)	(1,971,500.00)
)
Net cash flows from Investing Activities	(10,000,000)	(1,971,500.00)
))
NET INCREASE IN CASH AND CASH EQUIVALENT	(27,961,814)	28,900,440
Cash and cash equivalent at BEGINNING of the year	13 28,900,440	-
Cash and cash equivalent at END of the year	938,626	28,900,440

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SIRISIA CDF financial statements were approved on 30/6/2015 2015 and signed by:

CONSTITUENCY DEVELOPMENT FUND- SIRISIA CONSTITUENCY

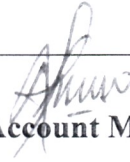
Reports and Financial Statements

For the year ended June 30, 2015

Chairman CDFC



Fund Account Manager



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

IV. 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	107,308,794	28,900,440.20	136,209,234.20	136,209,234.20	28,900,440.20	100%
Proceeds from Sale of Assets						
Other Receipts						
Total	107,308,794	28,900,440.20	136,209,234.20	136,209,234.20	28,900,440.20	100%
PAYMENTS						
Compensation of Employees	1,430,000.00	21,405.00	1,451,405.00	1,299,978	151,427.00	89.57%
Use of goods and services	3,159,791.46	2,166,799.54	5,326,591.00	5,326,591		100%
Committee Expenses	3,868,000.00	357,404.16	4,225,404.16	5,101.16		100%

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

Transfers to Other Government Units	49,531,193.28	5,272,072.50	54,803,265	54,613,381	189,884.78	99.65%
Other grants and transfers	48,119,809.26	11,082,759.00	59,202,568.26	58,672,453.88	530,114.38	99.10%
Social Security Benefits	100,000.00		100,000.00	32,800	67,200.00	32.80%
Acquisition of Assets	1,100,000.00	10,000,000.00	11,100,000.00	11,100,000		100%
Other Payments						
TOTALS	107,308,794.00	28,900,440.20	136,209,234.20	135,959,808	938,626.16	99.31%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization] Underutilization of NSSF is due to considering NHIF of ksh 50,000.00 as part of it otherwise it could have been 82.80%

I) Overutilization of fund is due to the fund carried forward from the financial year 2013/2014.

The SIRISIA CDF financial statements were approved on 30/6/2015 2015 and signed by:


Chairman CDF


Fund Account Manager

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

TRIAL BALANCE AS AT 30TH JUNE 2015		
	DR	CR
Cash and Cash equivalents		
Bank Balances	249,426	
Cash Balances	-	
Outstanding Imprest	689,200	
Payments		
Compensation of Employees	1,299,978	
Use of goods and services	5,326,591	
Committee Expenses	4,225,404	
Transfers to Other Government Units	54,613,381	
Other grants and transfers	58,672,454	
Social Security Benefits	32,800	
Acquisition of Assets	10,000,000	
Other Payments	1,100,000	
Receipts		
Transfers from the Board		107,308,794
Proceeds from sale of assets		-
Others receipts		-
Fund Balance b/f		28,900,440
TOTAL	136,209,234	136,209,234

V. 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 are 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 – SIRISIA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****VI. NOTES TO THE FINANCIAL STATEMENTS**

Description	2014 - 2015	2013-2014
AIES	Kshs	Ksh
A796643	14,096,319.10	
A796870	12,730,879.00	
A797155	26,827,198.50	
A796154	26,827,198.90	
A759531	26,827,198.50	2,000,000.00
A796643		27,903,736.40
A769870		19,439,296.30
A797155		20,933,549.30
		2,988,506.00
		1,494,253.00
	107,308,794.00	74,759,341.00

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER

RECEIPTS

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	-
Imprest Recovery	-	-
Total	-	-

4 COMPENSATION OF EMPLOYEES

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Basic wages of contractual employees	1,299,978.20	660,850.80
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Gratuity-contractual employees	-	-
Total	1,299,978.20	660,850.80

5 USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	57,632.00	200,000.00
Electricity	10,000.00	-
Office rent	420,000.00	-
Communication, supplies and services	-	-

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Domestic travel and subsistence	451,100.00	151,500.00
Printing, advertising and information supplies & services	186,800.00	100,000.00
Rentals of produced assets		-
Training expenses	782,420.00	-
Hospitality supplies and services	1,785,200.00	-
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	596,000.00	100,000.00
Fuel ,oil & lubricants	128,600.00	450,000.00
Other operating expenses		100,000.00
Bank Service Commission and Charges	70,612.00	
Security Operations		
Routine maintenance – vehicles and other transport equipment	838,227.00	916,790.00
Routine maintenance – other assets		-
Total	5,326,591.00	2,018,290.00

6 COMMITTEE EXPENSES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Other committee expenses	3,104,760.00	1,429,184.55
Committee allowance	1,120,644.16	969,000.00
TOTAL	4,225,404.16	2,398,184.55

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
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CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Transfers to Primary schools	29,550,099.00	3,700,000.00
Transfers to Secondary schools	17,949,526.00	1,987,381.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	7,113,756.00	5,382,759.00
TOTAL	54,613,381.00	11,070,140.00

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary -Secondary	12,562,860.00	9,731,315.45
Bursary -Tertiary	7,850,240.00	-
Bursary-Special schools	665,000.00	-
Mocks & CAT	2,000,000.00	-
Water	3,950,000.00	
Food security		
Electricity	-	
Security	1,600,000.00	100,000.00
Roads and Bridges	17,200,000.00	16,500,000.00
Sports	4,146,175.88	
Environment	2,146,178.00	2,000,000.00
Provincial Administration	-	-
Cultural Projects	-	-
Agriculture	-	
Emergency Projects	6,552,000.00	1,380,120.00
Total	58,672,453.88	29,711,435.45

9 SOCIAL SECURITY BENEFITS

**2014 - 2015
Kshs** **2013 - 2014
Kshs**

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Employer contribution to NSSF	32,800.00	-
Total	32,800.00	-

10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014- 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	10,000,000.00	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	1,971,500.00
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	10,000,000.00	1,971,500.00

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Other Payments

Constructual proffessionals	1,100,000.00	1,786,000.00
Bank service specify	-	185,500.00
TOTAL	1,100,000.00	1,971,500.00

12A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
<i>Kenya Commercial Bank, Oyugis Branch A/C no.1146215614</i>		249,425.96	28,900,440.20

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY
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	-	-
	-	-
Total	249,425.96	28,900,440.20

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	-	-

12C: OUTSTANDING IMPRESTS

12C: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Janes Awiti</i>	29/6/2015	200,000.00	-	200,000.00
<i>Janes Awiti</i>	29/6/2015	160,000.00	-	160,000.00
<i>Janes Awiti</i>	dd/mm/yy	260,000.00	-	260,000.00
<i>Janes Awiti</i>	10/4/2015	69,200.00	-	69,200.00
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total				689,200.00

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

13 BALANCES BROUGHT FORWARD			
		2014 - 2015	2013 - 2014
		Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts		28,900,440.20	-
Cash in hand		-	-
Imprest		-	-
Total		28,900,440.20	-

14. PRIOR YEAR ADJUSTMENTS

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

CONSTITUENCIES DEVELOPMENT FUND – SIRISIA 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	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>specify</i>)	0	0
	0	0

15.3: OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (<i>specify</i>)	0	0
	0	0

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						

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)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	10,000,000.00	0
Transport equipment	4,500,000.00	4,500,000.00
Office equipment, furniture and fittings	1,971,500.00	1,971,500.00
ICT Equipment, Software and Other ICT Assets	596,000.00	0
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	17,067,500.00	6,471,500.00