

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

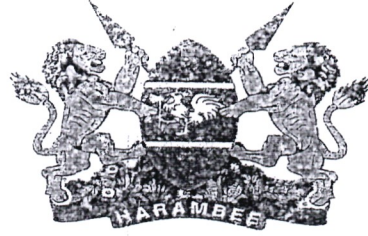
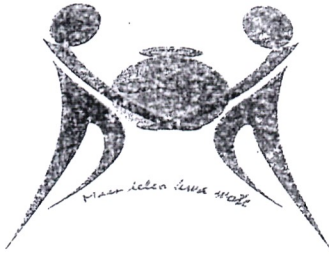
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- TIATY 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)

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Tiaty 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	MATHEW KIPSANAI
3.	Accountant	PETER KEBENEI KORIR

(d) Fiduciary Oversight Arrangements

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

P.O. Box 12
CDF Building
NGINYANG
CHEMOLINGOT, KENYA

(f) TIATY CDF Contacts

Telephone: (254)
E-mail: cdftiaty@cdf.go.ke

Website: www.cdf.go.ke

(g) TIATY CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank
Marigat Branch
1103776274
PO BOX MARIGAT

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

The Constituencies Development Fund Act, 2013 requires that at least 2.5% of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2014/2015 Tiaty CDF was allocated a total of Kshs.125,857,628. The Fund received **Ksh 94,393,221** of the entire allocation by end of the financial year leaving a balance of **Ksh 31,464,407** to be received in 2015/2016 financial year. The Fund disbursed all the funds received from the Board during the year except for **Kshs 34,743,865** which were still in the KCB account as at 30/6/2015. The Fund shall strive to achieve one of its core mandates by ensuring timely and efficient disbursement of funds to all the projects.

Tiaty CDF has strengthened monitoring and Evaluation of projects for prudent management of the Fund.

Ezekiel Lonyangapeta

Chairman, Tiaty CDFC

Signature.....

Date.....

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 *Tiaty 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 *Tiaty 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 *Tiaty 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 *Tiaty 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 15th September 2015.

EZEKIEL LONYANGAPETA
CDFC CHAIRMAN

MATHEW KIPSANAI
FUND ACCOUNT MANAGER

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Tiaty Constituency set out on pages 5 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2015, and the statement of receipts and payments, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 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

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

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

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Transfer to Other Government Units

The statement of receipts and payments for the year ended 30 June 2015 reflects transfers totalling to Kshs.39,904,134 to other government units. However, no expenditure returns have been presented for audit review to confirm the status of projects undertaken using the transfers. In addition, no disclosure has been made regarding the project bank accounts to confirm the accounts in which the funds were transferred to and bank or cash balances outstanding as at 30 June 2015. In the circumstances, the accuracy of Transfers to Other Government Units balance of Kshs.39,904,134 could not be confirmed.

2.0 Other Grants and Transfer

The statement of receipts and payments for the year ended 30 June 2015 reflects Other Grants and Transfers balance of Kshs.54,333,538. Included in the balance are bursaries to secondary and tertiary institutions of Kshs.15,138,300 and Kshs.10,132,400 respectively which together total to Kshs.25,270,700. However, only a sum of Kshs.1,971,800 has been confirmed as having been received by the beneficiary schools and colleges leaving a balance of Kshs.23,298,900 unacknowledged. As a result, it has not been possible to confirm whether the bursaries were received by the intended beneficiaries studying in those institutions. In addition, included in the Other Grants and Transfers balance is expenditure on sports amounting to Kshs.1,350,038 which has however not been supported by the relevant schedules. In the circumstance, the expenditure could not be confirmed as a proper charge to public funds.

3.0 Water Projects

Included in Other Grants and Transfers, is water projects expenditure amounting Kshs.19,792,800. However, no expenditure returns have been presented to confirm whether the projects were undertaken and their status as at 30 June 2015. In the circumstance, the expenditure could not be confirmed as a proper charge to public funds.

4.0 Emergency Projects

Included in Other Grants and Transfers is emergency projects expenditure amounting Kshs.6,870,000. However no records have been presented to show the nature of the emergencies financed through the grants. In addition, no expenditure returns have been presented to confirm that the projects were undertaken, and their status as at 30 June 2015. In addition, examination of the cash book maintained at the district treasury revealed payments totaling Kshs.5,100,000 in relation to the projects as opposed to the Kshs.6,870,000 reported in the financial statements. The CDF management presented

documents to support a sum of Kshs.1,170,000 of the balance thus left a balance of Kshs.3,930,000 unsupported. In the circumstance, the expenditure totaling Kshs.3,930,000 could not be confirmed as a proper charge to public funds.

5.0 Committee Expenses

The statement of receipts and payments for the year ended 30 June 2015 reported Committee expenses totalling to Kshs.2,309,700. However, payment vouchers in support of this amount reflected expenditure totaling Kshs.2,281,700 which was not authorized and dated making it difficult to confirm the period to which the payments related to. In the circumstance, the expenditure could not be confirmed as a proper charge to public funds.

6.0 Use of Goods and Services

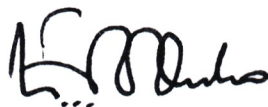
The statement of receipts and payments for the year ended 30 June 2015 reported use of goods and services expenditure of Kshs.4,244,379.80. However, the schedule presented for audit review in support of the balance revealed expenditure totaling Kshs.4,631,330.80 resulting to an unexplained difference of Kshs.386,950.20. In the circumstance, use of Goods and Services expenditure balance reflected in the financial statement was understated by Kshs.386,950.20.

7.0 Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2015 reflects a balance of Kshs.6,108,600 in respect of acquisition of assets. The balance reflects an increase of Kshs.5,908,600 from the sum of Kshs.200,000 reported as at 30 June 2014. Included in the balance is the cost of purchase of a motor vehicle Land Rover registration GK 151G bought from General Motors (K) Ltd during the year under review at a cost of Kshs.5,750,000. However, the log book was not presented for audit review and as a result, it has not been possible to confirm that the vehicle is owned by the Fund.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

08 November 2016


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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	94,393,221.00	133,324,025.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		94,393,221.00	133,324,025.00
PAYMENTS			
Compensation of employees	4	784,650.00	833,650.00
Use of goods and services	5	4,244,379.80	3,731,489.80
Committee Expenses	6	2,309,700.00	2,336,500.00
Transfers to Other Government Units	7	39,904,134.00	49,564,184.00
Other grants and transfers	8	54,333,538.00	28,732,521.00
Social Security Benefits	9	7,680.00	-
Acquisition of Assets	10	6,108,600.00	200,000.00
Other Payments	11	-	-
TOTAL PAYMENTS		107,692,681.80	85,398,344.80
SURPLUS/DEFICIT		(13,299,460.80)	47,925,680.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2015 and signed by:



 EZEKIEL LONYANGAPETA
 CDFC CHAIRMAN

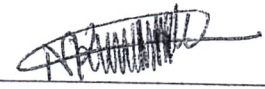

 MATHEW KIPSANAI
 FUND ACCOUNT MANAGER

V. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	34,743,865.05	47,931,843.35
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	111,482.50
TOTAL FINANCIAL ASSETS		34,743,865.05	48,043,325.85
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	48,043,325.85	117,645.65
Surplus/Deficit for the year		(13,299,460.80)	47,925,680.20
Prior year adjustments	14	-	-
NET LIABILITIES		34,743,865.05	48,043,325.85

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2015 and signed by:


 EZEKIEL LONYANGAPETA
 CDFC CHAIRMAN


 MATHEW KIPSANAI
 FUND ACCOUNT MANAGER

CONSTITUENCY DEVELOPMENT FUND- TIATY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	94,393,221.00	133,324,025.00
Other Receipts	3	-	-
		94,393,221.00	133,324,025.00
Payments for operating expenses			
Compensation of Employees	4	784,650.00	833,650.00
Use of goods and services	5	4,244,379.80	3,731,489.00
Committee Expenses	6	2,309,700.00	2,336,500.00
Transfers to Other Government Units	7	39,904,134.00	49,564,184.00
Other grants and transfers	8	54,333,538.00	28,732,521.00
Social Security Benefits	9	7,680.00	-
Other Payments	11	-	-
		101,584,081.80	85,198,344.00
Adjusted for:			
Adjustments during the year		48,043,325.85	117,645.65
Net cash flow from operating activities		40,852,465.05	48,243,326.65
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	6,108,600.00	200,000.00
Net cash flows from Investing Activities		(6,108,600.00)	(200,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	48,043,325.85	117,645.65
Cash and cash equivalent at END of the year	16	34,743,865.05	48,043,326.65

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2015 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 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	125,857,628.00	47,931,843.65	173,789,471.65	142,325,064.65	31,464,407.00	82
Proceeds from Sale of Assets						0
Other Receipts						0
PAYMENTS						
Compensation of Employees	2,318,000.00	-	2,318,000.00	784,650.00	1,533,350.00	34
Use of goods and services	3,781,438.00	120,612.65	3,902,050.65	4,244,379.80	(342,329.15)	109
Committee Expenses	2,820,000.00	-	2,820,000.00	2,309,700.00	510,300.00	82
Transfers to Other Government Units	58,237,931.00	22,611,193.00	80,849,124.00	39,904,134.00	40,944,990.00	49
Other grants and transfers	58,100,259.00	19,700,038.00	77,800,297.00	54,333,538.00	23,466,759.00	70
Social Security Benefits	100,000.00	-	100,000.00	7,680.00	92,320.00	8
Acquisition of Assets		5,500,000.00	5,500,000.00	6,108,600.00	(608,600.00)	111
Other Payments	500,000.00		500,000.00	-	500,000.00	0
TOTALS	125,857,628.00	47,931,843.65	173,789,471.65	107,692,681.80	97,561,196.85	62

The TIATY CDF financial statements were approved on 15th September 2015 and signed by:



Chairman CDF



Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of

CONSILIUMS DEVELOPMENT FUND - FIATY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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.

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.

WINDI DISTRICT DEVELOPMENT FUND – HAIYI CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
1330407 Normal Allocation	31,464,407.00	46,321,441.00
	18,878,644.00	34,801,018.40
	12,585,763.00	52,201,565.60
1330408 Conditional grants	31,464,407.00	-
1330409 Receipt from other Constituency	-	-
TOTAL	94,393,221.00	133,324,025.00

2. PROCEEDS FROM SALE OF ASSETS

Description	2014 - 2015	2013 - 2014
3510202 Receipts from the Sale of Buildings	0.00	
3510601 Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
3510801 Receipts from the Sale Plant Machinery and Equipment	0.00	0.00

COMMUNITIES DEVELOPMENT FUND -- CITY CONSTITUENCY

Reports and Financial Statements

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3510803	Receipts from the Sale of office and general equipment		0.00	0.00
	Total		0.00	0.00

CONSTITUTIONAL DEVELOPMENT FUND – HAIY CONSISTENCY
 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	
1410107 Interest Received	0.00		0.00	
1410405 Rents	0.00		0.00	
1420601 Sale of tender documents	0.00		0.00	
1450207 Other Receipts Not Classified Elsewhere (specify)	0.00		0.00	
Total	0.00		0.00	

4. COMPENSATION OF EMPLOYEES

Description	2014 - 2015		2013- 2014	
	Kshs		Kshs	
2110201 Basic wages of contractual employees	718,650.00		833,650.00	
2110202 Basic wages of casual labour	0.00			
Personal allowances paid as part of salary				
2110301 House allowance	66,000.00		0.00	
2110314 Transport allowance	0.00		0.00	
2110320 Leave allowance	0.00		0.00	
2110326 Other personnel payments	0.00		0.00	
2710120 gratuity				
Total	784,650.00		833,650.00	

WASHAKU DISTRICT DEVELOPMENT FUND – HAIY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2014 - 2015		2013 - 2014	
		Kshs		Kshs	
2210100	Utilities, supplies and services	288,031.00		156,901.00	
2210104	Office rent	-		-	
2210200	Communication, supplies and services	98,920.00		84,000.00	
2210300	Domestic travel and subsistence	997,900.00		544,500.00	
2210500	Printing, advertising and information supplies & services	-		-	
2210600	Rentals of produced assets	-		-	
2210700	Training expenses	410,000.00		452,300.00	
2210800	Hospitality supplies and services	132,100.00		131,240.00	
2210900	Insurance costs	-		-	
2211000	Specialised materials and services	-		-	
2211100	Office and general supplies and services	510,257.50		473,100.00	
2211200	Fuel ,oil & lubricants	596,995.00		758,638.00	
2211300	Other operating expenses	-		-	
2220100	Routine maintenance – vehicles and other transport equipment	1,120,176.30		901,010.00	
2220200	Routine maintenance – other assets	90,000.00		229,800.00	
	Total	4,244,379.80		3,731,489.00	

WINDLE COUNCILS DEVELOPMENT FUND - MAY CONSISTENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

6. COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	1,510,700.00	1,246,500.00
Committee allowance	799,000.00	1,090,000.00
TOTAL	2,309,700.00	2,336,500.00

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2014 - 2015		2013 - 2014	
		Kshs		Kshs	
2630204	Transfers to primary schools	20,750,000.00		21,753,409.00	
2630205	Transfers to secondary schools	15,950,000.00		24,810,775.00	
2630206	Transfers to Tertiary institutions	-		-	
2630207	Transfers to Health institutions	3,204,134.00		3,000,000.00	
	TOTAL	39,904,134.00		49,564,184.00	

8. OTHER GRANTS AND OTHER PAYMENTS

	Description	2014 - 2015		2013 - 2014	
		Kshs		Kshs	
2640101	Bursary -Secondary	15,138,300.00		7,534,700.00	
2640102	Bursary -Tertiary	10,132,400.00		4,651,000.00	
2640104	Bursary-Special schools	-		-	
2640105	Mocks & CAT	-		-	
2640504	water	19,792,800.00		2,800,000.00	
2640505	Agriculture (food security)	-		-	
2640506	Electricity projects	-		-	
2640507	Security	650,000.00		2,250,000.00	

CONSTITUENCIES DEVELOPMENT FUND - TIATY CONSTITUENCY

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

2640508	Roads	-	6,500,000.00
2640509	Sports	1,350,038.00	1,450,000.00
2640510	Environment	400,000.00	600,000.00
2640200	Emergency Projects (specify)	6,870,000.00	2,946,821.00
	Total	54,333,538.00	28,732,521.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
2120101	Employer contribution to NSSF	-
	Total	7,680.00
		-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	2014- 2015	2013 - 2014
		Kshs	Kshs
3110102	Purchase of Buildings	0.00	0.00
3110202	Construction of Buildings	0.00	0.00
3110302	Refurbishment of Buildings	0.00	0.00
3110701	Purchase of Vehicles	5,750,000.00	0.00
3110704	Purchase of Bicycles & Motorcycles	0.00	0.00
3110801	Overhaul of Vehicles	0.00	0.00
3111001	Purchase of Office furniture and fittings	358,600.00	110,000.00
3111002	Purchase of computers ,printers and other IT equipments	0.00	90,000.00
3111005	Purchase of photocopier	0.00	0.00
3111009	Purchase of other office equipments	0.00	0.00
3111112	Purchase of soft ware	0.00	0.00
3130101	Acquisition of Land	0.00	0.00
	Total	6,108,600.00	200,000.00

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

specify	-	-
specify	-	-
specify	-	-
TOTAL	-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
KCB MARIGAT BRANCH	1103776274	34,743,865.05	47,931,843.35
		-	-
		-	-
Total		34,743,865.05	47,931,843.35

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs (1/7/2014)	2013 - 2014 Kshs (1/7/2013)
Bank accounts	47,931,843.35	6,163.15
Cash in hand	-	-
Imprest	111,482.50	111,482.50
Total	48,043,325.85	117,645.65

14. PRIOR YEAR ADJUSTMENTS

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

CONSILIARIES DEVELOPMENT FUND – TIANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities	xxx	xxx
Amounts due to other grants and other transfers	xxx	xxx
Others	xxx	xxx
	xxx	xxx

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

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

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 Y - (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		
1.	Amounts due to other Government entities						
2.							
3.							
	Sub-Total						
4.	Amounts due to other grants and other transfers						
5.							
6.							
	Sub-Total						
	Sub-Total						
7.	Others (specify)						
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT FINANCIAL STATEMENTS - (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	0.00	0.00
Buildings and structures	4,500,000.00	4,500,000.00
Transport equipment	9,450,000.00	3,700,000.00
Office equipment, furniture and fittings	678,360.00	319,760.00
ICT Equipment, Software and Other ICT Assets	390,000.00	390,000.00
Other Machinery and Equipment	0.00	0.00
Heritage and cultural assets	0.00	0.00
Intangible assets	0.00	0.00
Total	15,018,360.00	8,909,760.00