

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

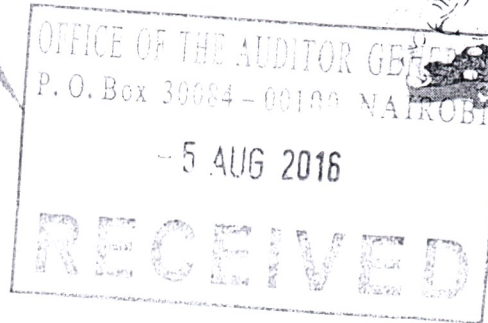
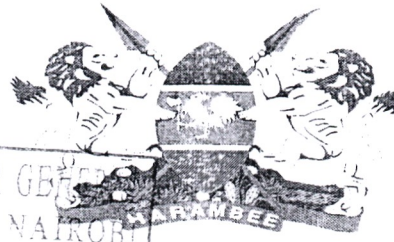
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. 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 the fight of poverty at the constituency level.

(b) Key Management

The *Kinangop 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	Harrison Wachira
3.	Accountant	Peter Kimani

(d) Fiduciary Oversight Arrangements

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

P.O. Box 430-20318
NORTH KINANGOP
NYANDARUA SOUTH SUB COUNTY HQ
ENGINEER, KENYA

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For the year ended June 30, 2015

(f) KINANGOP CDF Contacts

Telephone: (254) 0723257187
E-mail: wachiraharrison@yahoo.com
Website: www.cdf.go.ke

(g) KINANGOP CDF Bankers

1. Equity Bank of Kenya
Naivasha, 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

FOREWORD

Kinangop Constituency is amongst the large constituencies in Kenya and the largest in Nyandarua County. The constituency has a total area of 934.70 Sq. Km and a population of 192,379 Persons with 45,141 households as per the 2009 population census. This translates to an average population density of 234 persons per square kilometer. There were 152 public primary schools and 58 public secondary schools in 2009. Since then, CDF has assisted the local communities to establish a total of 15 day secondary schools and 5 primary schools. It has a poverty index of 56%. The constituency has a total of 8 wards.

Kinangop CDF received sh 116,203,342 in 2014/2015 financial year. It goes without saying that, the need levels of this constituency override the constituency allocation. It's my considered opinion that the constituency deserves a more enhanced allocation maybe from equalization fund.

We will however remain grateful for the amount we have received over the years. This fund has gone a long way in alleviating the suffering of our people and sealing the need gaps which have been forgotten by successful regimes since independence. As started earlier, we have gone full throttle in improving the learning environment in schools by devoting approximately 60% of our resources in education. The security sector has benefitted greatly with a number of AP posts being established in far flung areas of our constituency. In addition, we have intervened and funded a number of chiefs office to ensure proper facilities for chiefs administrative duties and the security team. It has resulted into reduction of crime by over 70%. We have also invested a lot in roads infrastructure by buying, grading and upgrading the access roads. Kinangop for years has been languishing in pain due to unstructured land sub division and adjudication which resulted in poor road network. This problem is being addressed and today we are proud to be a key driver of effective and efficient accessibility. It has resulted into reliable marketability of farm produce with minimal wastage not to mention the upsurge of property value. In the area of bursary, we have established a bursary scheme where we recruit bursary beneficiaries through public barazas and fund such students until they complete their education. Currently, we have a total of 5000 students who are benefiting from this programme.

In a nutshell,

1. KEY ACHIEVEMENTS FOR CDF

Supporting people to achieve economic empowerment by providing infrastructure in terms of

- a) Building primary school classes.
- b) Building secondary school classes
- c) Coming in handy to help in cases of emergency of divers kinds
- d) Construction of bridges to shorten area of travel for communities living in adjacent ridges and villages.

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- e) Enhancing security by funding construction of administration police camps.
- f) Promoting education through awarding of bursary to needy students.
- g) Promoting public participation in any decision making and seizing that opportunity to offer civic education on the working of C.D.F

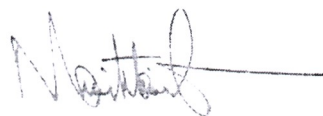
2. EMERGING ISSUES RELATED TO C.D.F

- a) The uncertainty of the future of CDF as far as its legality is concerned is causing a lot of anxiety among the public. The sooner this issue can be put to rest by the National Assembly the better.
- b) Due to lack of an established framework that brings together the CDFC and the county development committee, the concern for duplication of projects and services is real. CDF is established and with working structures while the County development infrastructure is in its formative stages and therefore any time there is duplication it is the work of CDF that is duplicated in paper by the county officials. Something needs to be done in this regard and urgently.
- c) The CDF members work almost every other day and since their allowances are drawn only when there is an official CDFC meeting and with not more than 24 meetings a year, CDFC members are under a lot of stress financially and psychosocially because the Ksh.5,000 per meeting they get is not enough. Bearing in mind that they meet not more than 24 times a year, then remuneration is not commensurate to their work. Going forward the Government needs to consider these CDFC members and parliament pass an act of parliament that will put CDFC members on salary to motivate them and help them keep up with the growing demand for CDF services.

3. IMPLEMENTATION CHALLENGES

In Kinangop Constituency and as a result of the sensitization of the members of public as mentioned elsewhere above, we have had no challenges worth reporting in terms of implementing our projects. I thank God for granting me a wonderful team to work with which has ensured we have succeed so far. Am indebted to the Fund Account Manager, the area Member of National Assembly, Hon Stephen Kinyanjui Mburu KK, the CDFC, staff and entire CDF fraternity in the whole of Kinangop constituency.

Last but not the least, I wish to sincerely thank the Kinangop constituents for entrusting me to serve them in the position of CDF chairman. I will endeavor to do my best, within my power to bring positive change in development in Kinangop constituency



BISHOP JOHN MAINA KAIRU
CDFC CHAIRMAN
KINANGOP CONSTITUENCY

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II. 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 *Kinangop 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 *Kinangop 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 *Kinangop 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 *Kinangop 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 14/9/2015.



Fund Account Manager



Chairman

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REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Kinangop Constituency set out on pages 6 to 35, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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

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

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. Unsupported Bursary Expenditure

Included in the note 8 to the financial statements are bursary payments to secondary, tertiary and special schools amounting to Kshs.20,053,040, Kshs.4,991,000 and Kshs.106,800 respectively. However, there were no acknowledgement letters/receipts from the institutions for these bursaries. Consequently, it has not been possible to confirm whether the bursaries reached the intended beneficiaries and was utilized for the intended purpose.

2. Unaccounted for Grants to Schools

During the year under review, the CDFC disbursed grants amounting to Kshs.9,194,000 to various schools' project managements committees (PMCs) for construction of classrooms. However, scrutiny of the projects files revealed that there was no evidence indicating that the PMCs consulted with the relevant line Ministries during the implementation of the project as required. Further, expenditure returns, bill of quantities and completion certificates were not made available for audit review. In the absence of relevant documents, it was therefore not possible to confirm the propriety of the expenditure of Kshs.9,194,000 incurred during the year ended 30 June 2015.

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- Kinangop Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

1.0 Overall Budget Analysis

Review of statement of budget appropriation revealed 89% overall budget utilization on expenditure respectively as follows:-

Item	Budget(Kshs)	Actual(Kshs)	Difference – Under(Kshs)	Actual as % of Budget
Receipts	145,068,190.50	145,068,190.50	-	100%
Expenditure	290,136,381.00	258,769,133.80	31,367,247	89%

The above analysis reflects an under expenditure of 31,367,247.20 or 11% of the approved budget of Kshs.290,136,381. The under expenditure was attributed to delay in disbursement of funds by the National CDF Board.

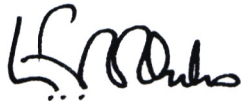
1.1 Project Expenditure

A review of project implementation status revealed that the Kinangop CDF had allocated a total of Kshs.99,397,532 for eighty two (82) projects out of which an amount of Kshs.75,620,031 for seventy nine (79) projects was disbursed as shown below:

Sector	No. of Projects Budgeted	Budget-Kshs.	Actual Disbursed-Kshs.	No. of Projects Implemented	No. of Projects Not Implemented
Primary Schools	24	15,781,931	17,469,000	24	0
Secondary Schools	22	13,200,000	10,737,160	22	0
Tertiary Education	2	10,130,000	-	0	2
Electrification	1	3,050,000	-	0	1
Security	7	7,000,000	2,956,000	7	0
Roads	19	38,902,852	34,425,122	19	0
Sports	2	1,160,000	1,160,000	2	0
Health	3	5,172,749	5,172,749	3	0
Environment	1	1,000,000	1,000,000	1	0
Water	1	4,000,000	2,700,000	1	0
Total	82	99,397,532	75,620,031	79	3

Most of the projects were at various stages of implementation. However, no reason was provided for the delay in disbursing project funds amounting to Kshs.13,180,000 meant for three (3) projects which remained unimplemented as at the time of this audit.

My opinion is not qualified in respect of this matter.



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

Nairobi

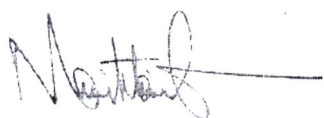
16 November 2016

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I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	116,203,342.00	134,318,395.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		116,203,342.00	134,318,395.00
PAYMENTS			
Compensation of employees	4	2,465,445.00	2,111,046.40
Use of goods and services	5	3,270,471.30	3,498,338.60
Committee Expenses	6	4,129,000.00	4,143,000.00
Transfers to Other Government Units	7	33,378,909.00	35,288,430.00
Other grants and transfers	8	70,389,762.00	58,382,104.50
Social Security Benefits	9	17,356.00	30,627.00
Acquisition of Assets	10	50,000.00	2,000,000.00
Other Payments	11	-	-
TOTAL PAYMENTS		113,700,943.30	105,453,546.50
SURPLUS/DEFICIT		2,502,398.70	28,864,848.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on 14/09/2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KINANGOP CONSTITUENCY
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II. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	35,322,309.05	32,819,910.35
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		<u>35,322,309.05</u>	<u>32,819,910.35</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	32,819,910.35	3,955,061.85
Surplus/Defict for the year		2,502,398.70	28,864,848.50
Prior year adjustments	14	-	-
NET LIABILITIES		<u>35,322,309.05</u>	<u>32,819,910.35</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on 14/9/15 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KINANGOP CONSTITUENCY

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CASH FLOW STATEMENT

AS AT 30TH JUNE 2015

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	116,203,342.00	134,318,395.00
Other Receipts	3	-	-
Total for Reveipt		116,203,342.00	134,318,395.00
Payments for operating expenses			
Compensation of Employees	4	2,465,445.00	2,111,046.40
Use of goods and services	5	3,270,471.30	3,498,338.60
Committee Expenses	6	4,129,000.00	4,143,000.00
Transfers to Other Government Units	7	33,378,909.00	35,288,430.00
Other grants and transfers	8	70,389,762.00	58,382,104.50
Social Security Benefits	9	17,356.00	30,627.00
Other Payments	11	-	-
Total payments		113,650,943.30	103,453,546.50
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		2,552,398.70	30,864,848.50
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(50,000.00)	(2,000,000.00)
Net cash flows from Investing Activities		(50,000.00)	(2,000,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		2,502,398.70	28,864,848.50
Cash and cash equivalent at BEGINNING of the year	15	32,819,910.35	3,955,061.85
Cash and cash equivalent at END of the year		35,322,309.05	32,819,910.35

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on 14/9/ 2015 and signed by:



Chairman CDFC



Fund Account Manager

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III. 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	116,203,342.00	28,864,848.50	145,068,190.50	145,068,190.50	-	100
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
PAYMENTS						
Compensation of Employees	2,895,044.00		2,895,044.00	2,465,445.00	429,599.00	85
Use of goods and services	2,485,800.00	1,582,901.85	4,068,701.85	3,270,471.30	798,230.55	80
Committee Expenses	5,010,100.00	602,087.00	5,612,187.00	4,129,000.00	1,483,187.00	74
Transfers to Other Government Units	31,581,931.00	12,607,759.00	44,189,690.00	33,378,909.00	10,810,781.00	76
Other grants and transfers	74,163,111.00	14,072,100.65	88,235,211.65	70,389,762.00	17,845,449.65	80
Social Security Benefits	17,356.00		17,356.00	17,356.00	-	100
Acquisition of Assets	50,000.00		50,000.00	50,000.00	-	100
Other Payments						
TOTALS	116,203,342.00	28,864,848.50	290,136,381.00	258,769,133.80	31,367,247.20	89

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




IV. 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

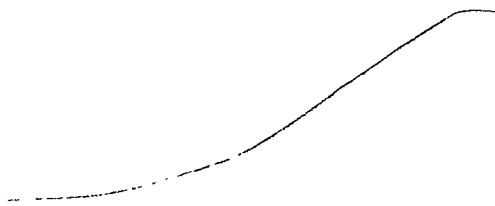
The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

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



CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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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.

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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V. NOTES TO THE FINANCIAL STATEMENTS

TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	AIE A759580	29,050,835.50	53,688,167.00
		AIE A796580	14,430,501.30	2,000,000.00
		AIE A796778	14,620,334.00	30,252,091.20
		AIE A797196	29,050,835.50	24,189,068.40
		AIE A796110	29,050,835.70	24,189,068.40
				-
1330408	Conditional grants	AIE NO...	-	-
		AIE NO...	-	-
1330409	Receipt from other Constituency		-	-
	TOTAL		116,203,342.00	134,318,395.00

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
 Reports and Financial Statements
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PROCEEDS FROM SALE OF ASSETS

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-
3510801	Receipts from the Sale Plant Machinery and Equipment			
3510803	Receipts from the Sale of office and general equipment			
		Total	-	-

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CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

OTHER RECEIPTS

Description		2014 - 2015	2013- 2014
		Kshs	Kshs
141010 7	Interest Received	-	-
141040 5	Rents	-	-
142060 1	Sale of tender documents	-	-
145020 7	Other Receipts Not Classified Elsewhere (specify)	-	-
	Total	-	-

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

COMPENSATION OF EMPLOYEES

	Description	2014 - 2015	2013- 2014
		Kshs	Kshs
211020 1	Basic wages of contractual employees	2,048,765.00	1,789,924.00
211020 2	Basic wages of casual labour	-	-
	Personal allowances paid as part of salary	-	-
211030 1	House allowance	-	-
211031 4	Transport allowance	299,500.00	245,600.00
211032 0	Leave allowance	-	-
211032 6	Other personnel payments	-	-
271012 0	gratuity	117,180.00	75,522.40
	Total	2,465,445.00	2,111,046.40

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
 Reports and Financial Statements
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USE OF GOODS AND SERVICES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210100	Utilities, supplies and services		134,494.30	208,359.60
2210104	Office rent		-	
2210200	Communication, supplies and services		138,970.00	120,920.00
2210300	Domestic travel and subsistence		51,000.00	252,000.00
2210500	Printing, advertising and information supplies & services		104,520.00	143,780.00
2210600	Rentals of produced assets		-	
2210700	Training expenses		1,410,000.00	-
2210800	Hospitality supplies and services		31,060.00	-
2210900	Insurance costs		233,627.00	
2211000	Specialised materials and services		-	2,000,000.00
2211100	Office and general supplies and services		98,388.00	9,500.00
2211200	Fuel ,oil & lubricants		561,750.00	
2211300	Other operating expenses- Bank cha		88,960.00	628,409.00
2220100	Routine maintenance – vehicles and other transport equipment		350,102.00	135,370.00
2220200	Routine maintenance – other assets		67,600.00	
			-	
	Total		3,270,471.30	3,498,338.60

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

COMMITTEE EXPENSES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210802	Other committee expenses		-	115,000.00
2210809	Committee allowance		-	-
	Sitting allowance		667,000.00	1,848,000.00
	Monitoring & Evaluation		3,462,000.00	2,180,000.00
	TOTAL		4,129,000.00	4,143,000.00

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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 For the year ended June 30, 2015

TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2630204	Transfers to primary schools		17,469,000.00	19,250,000.00
2630205	Transfers to secondary schools		10,737,160.00	15,908,430.00
2630206	Transfers to Tertiary institutions		-	-
2630207	Transfers to Health institutions		5,172,749.00	130,000.00
	TOTAL		33,378,909.00	35,288,430.00

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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OTHER GRANTS AND OTHER PAYMENTS

	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2640101	Bursary -Secondary	20,053,040.00	16,951,973.00
2640102	Bursary -Tertiary	4,991,000.00	3,434,407.00
2640104	Bursary-Special schools	106,800.00	136,738.50
2640105	Mocks & CAT	-	4,343,125.00
2640504	water	2,700,000.00	1,000,000.00
2640505	Agriculture (food security)	-	-
2640506	Electricity projects	-	-
2640507	Security	2,956,000.00	5,514,000.00
2640508	Roads	34,425,122.00	19,327,959.00
2640509	Sports	1,160,000.00	996,593.00
2640510	Environment	1,000,000.00	1,147,526.00
2640200	Emergency Projects (specify)	2,997,800.00	5,529,783.00
	Total	70,389,762.00	58,382,104.50

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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SOCIAL SECURITY BENEFITS

			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		17,356.00	30,627.00
	Total		17,356.00	30,627.00

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>		2014- 2015	2013 - 2014
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	2,000,000.00
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		50,000.00	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	Total		50,000.00	2,000,000.00

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
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 For the year ended June 30, 2015

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)
	<i>Equity bank. Naivasha</i>			
	<i>Branch A/C no.</i>			
	<i>0200295239050</i>		35,322,309.05	32,819,910.35
			-	-
			-	-
	Total		35,322,309.05	32,819,910.35

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CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

		2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
	Location 1	-	-
	Location 2	-	-
	Location 3	-	-
	Other receipts (specify)	-	-
	Total	-	-

12C: OUTSTANDING IMPRESTS

	Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2015)
			Kshs	Kshs	Kshs
	Name of Officer	dd/mm/yy	-	-	-
	Name of Officer	dd/mm/yy	-	-	-
	Name of Officer	dd/mm/yy	-	-	-
	Name of Officer	dd/mm/yy	-	-	-
	Name of Officer	dd/mm/yy	-	-	-
	Name of Officer	dd/mm/yy	-	-	-
	Total				-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

		2014 - 2015	2013 - 2014
		Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts		32,819,910.35	3,955,061.85
Cash in hand		-	-
Imprest		-	-
Total		32,819,910.35	3,955,061.85

14. PRIOR YEAR ADJUSTMENTS

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

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING STAFF PAYABLES (See Annex 1)

			Kshs	Kshs
	Senior management		202,500.00	-
	Middle management		736,987.50	-
	Unionisable employees		-	-
	Others CDFC		924,057.50	-
			1,863,545.00	-

15.2: OTHER PENDING PAYABLES (See Annex 2)

			Kshs	Kshs	
	Amounts due to other Government entities		18,257,759.00	-	
	Amounts due to other grants and other transfers		9,581,309.40	-	
	Others (<i>specify</i>)		-	-	
			27,839,068.40	-	

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 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. CHARLES MICHIRE THUO	CDF1	120,000.00	Jul-13	-	120,000.00		
2. WANGARI MUIRURI	CDF1	82,500.00	Aug-14		82,500.00		
Sub-Total					202,500.00		
Middle Management							
1. MERCY MUTHONI	CDF2	98,250.00	Jul-13		98,250.00		
2. JOSEPH MBAGARI	CDF2	233,737.50	Aug-11		233,737.50		
Sub-Total					736,987.50		
Unionisable Employees							
Sub-Total							
Others JUNIOR STAFF							
1. JACOB IRUNGU	CDF3	110,250.00	Jul-12			110,250.00	

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 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. MWITEITHIA PRY	COMPLETE CONSTRUCTION OF ADMIN BLOCK	500,000.00	NOT YET CONTRACTED	-	500,000.00		TO BE CONTRACTED WHEN FUNDS ARE RELEASED
2. MWITEITHIA SEC	CONSTRUCT A SCIE LAB	750,000.00	NOT YET CONTRACTED	-	750,000.00		TO BE CONTRACTED WHEN FUNDS ARE RELEASED
3. KANGUTU PRY	CONSTRUCT I CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00		TO BE CONTRACTED WHEN FUNDS ARE RELEASED
4. KIJIKO PRY	CONSTRUCT I CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00		TO BE CONTRACTED WHEN FUNDS ARE RELEASED
5. FARU PRY	REHABILITATE CLASSROOMS	500,000.00	NOT YET CONTRACTED	-	500,000.00		TO BE CONTRACTED WHEN FUNDS ARE RELEASED

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

6. MUTIOMI PRY	REHABILITATE CLASSROOMS	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
7. KIMURI PRY	CONSTRUCT 1 CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
8. KAMBATA PRY	CONSTRUCT 1 CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
9. KIRATHIMO PRY	CONSTRUCT 1 CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
10. NIDARACAINI PRY	CONSTRUCT 1 CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
11. GACHARAGE PRY	CONSTRUCT 1 CLASSROOM	500,000.00	NOT YET CONTRACTED	-	500,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED
12. KITIRI PRY	COMPLETE CONSTRUCTION OF 2 CLASSROOMS	375,000.00	NOT YET CONTRACTED	-	375,000.00	TO BE CONTRACTED WHEN FUNDS ARE RELEASED

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		
Buildings and structures	17,393,279.08	17,393,279.08
Transport equipment	3,606,463.96	3,606,463.96
Office equipment, furniture and fittings	2,744,553.00	2,744,553.00
ICT Equipment, Software and Other ICT Assets	2,009,000.00	1,959,000.00
Other Machinery and Equipment	18,500,000.00	18,500,001.00
Heritage and cultural assets		
Intangible assets		
Total	44,253,296.04	44,203,297.04

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