

### OFFICE OF THE AUDITOR-GENERAL



### REPORT

OF

### THE AUDITOR-GENERAL

ON

### THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND KILGORIS CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2015

/ J S. P 7010

PO. Box 46682 - 00100.
NAIROBI.



RECEIVED

### CONSTITUENCY DEVELOPMENT FUND- KILGORIS 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 - KII GORIS CONSTITUENCY Reports and Financial Statements For the year ended June 30, 2015

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### 1. 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 Kilgoris 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Elisha M. Ade
3.	District Accountant	James Wanjau
4.		3

### (d) Fiduciary Oversight Arrangements

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

feports and Financial Statements

For the year ended June 30, 2015

### (e) Kilgoris CDF Headquarters

P.O. Box 361-CDF Building/House/Plaza Along Kilgoris Kisii road, KENYA AND THE CONCIDENDANCE FOR A PRODUCTION OF THE CONTROL OF THE CONTR

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

### (f) KILGORIS CDF Contacts

Telephone: (254) 0722405245 E-mail: kilgoris@cdf go.ke Website: www.go.ke

### (g) KILGORIS CDF Bankers

- 1. Central Bank of Kenya Haile Selassie Avenue P.O. Box 60000 City Square 00200 Nairobi, Kenya
- 2. Equity Bank of Kenya Kilgoris Branch P.O. Box 348-020500

### (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

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

Kilgoris Constituency is in Narok County and stand as one of the vast constituencies in terms of area covering 2526 square Kilometres and according to 2009 census the population was 180,417 which by now it has grown tremendously.

Interns of CDF budget performance the constituency has seen a lot of improvement over the years especially with the involvement of technical experts where projects are priced and allocate as requested which has helped in timely implementation and utilization of projects to the benefit of its citizens.

All sectors identified by the CDF Act as being its functions are well considered for funding which has resulted to greater achievement as:-

- Education sector Funding of schools has assisted in increasing students of enrolment, Bursaries has helped retain students in school from low income families.
- Health sector has made it possible for the public to easily access health facilities and has improved the constituencies where health workers live and give service.
- Water has enhanced access to clean and reliable water.
- Establishment of police post and local administration offices has enhanced security network throughout the constituency.
- CDF has created employment away from urban centres by engaging local labour in projects.

However all this achievements are at times stowed by issues as funding from the CDF- Board which is done in phases, availability of materials as they are sourced from far. Especially quarry stones and generally low allocate from the government as the people's needs one enormous. In this we recommend the government to increase the CDF allocation.

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DAVIS DIKIRR CHAIRMAN-CDFC Reports and Financial Statements For the year ended June 30, 2015

### 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 Kilgoris Constituency Development Fund is responsible for the preparation and presentation of the Kilgoris CDF financial statements, which give a true and fair view of the state of affairs of the Kilgoris 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 Kilgoris 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 Kilgoris 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 Kilgoris 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 <i>CDF's</i> financial statements were approved 2015.	d and signed by the Accounting Officer on	of the august and
Principal Secretary	Principal Accounts Controller	

### REPUBLIC OF KENYA

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P.O. Box 30084-00100 NAIROBI

### OFFICE OF THE AUDITOR-GENERAL

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

### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kilgoris Constituency set out on pages 6 to 27, which comprise the statement of receipts and payments as at 30 June 2015, and the statement of assets, statement of cash flows and 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 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 submits 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

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

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.

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. Inaccurate Opening Balances

The statement of receipts and payments under Notes 10 and 11 to the financial statements reflect balances of Kshs.9,920,709 and Kshs.808,953 on acquisition of assets and other payments respectively for 2013/2014 financial year. However, the certified financial statements for the year 2013/2014 did not reflect expenditure on acquisition of assets and other payments. Further, the statement of financial assets reflects cash and cash equivalent balance brought forward from 2013/2014 financial year of Kshs.8,403,784 whereas the audited accounts for 2013/2014 reflect a balance of Kshs.19,133,476.00. No explanation has been provided for the inaccurate opening balances and consequently, the inaccuracy could not be confirmed.

### 2. Cash and Cash Equivalents

### i) Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2015 disclosed payments in cash book not recorded in the bank statement (unpresented cheques) totaling Kshs.3,757,769.30. Out of this balance, Kshs.384,342 was in form of stale cheques. However, it was not explained why the stale cheques had not been written back to cash book as required under government financial regulations.

### ii) Receipts in Cash Book not yet recorded in Bank Statement

The reconciliation statement also reflected receipts in cash book not yet recorded in bank statement totalling to Kshs.108,617.80. However, an analysis of the receipts was not provided for audit examination and as a result it was not possible to ascertain the existence of the receipts.

### 3. Outstanding Temporary Imprests

The statement of assets reflects outstanding temporary imprests totalling to Kshs.598,450 as at 30 June 2015. However, details on the imprest defaulters were not provided for audit review and no imprest register was presented for audit examination. As a result, it was not possible to ascertain the accuracy and completeness of the unsurrendered imprests balance of Kshs.598,450 as at 30 June 2015.

### 4. Irregular Employment of Staff and Non Maintenance of Payroll

The statement of receipts and payments reflect Kshs.1,893,808 in respect of monthly wages for six (6) employees of Kilgoris Constituency Development Fund. However, no personal files of the employees were presented for audit verification. As a result, it was not possible to confirm the date of recruitment when the staff were appointed, their qualifications, and terms and conditions of service.

### 5. Other Grants and Transfers

The statement of receipts and payments reflects Other Grants and Transfers balance of Kshs.21,529,530.00. Included in the balance is a sum of Kshs.13,829,530 in respect of bursaries to secondary schools and tertiary institutions. However, documents acknowledging receipt of the bursaries by the schools and tertiary institutions were not presented for audit verification.

In the circumstance, it was not possible to confirm that the bursaries were received by the intended beneficiaries.

### 6.0 Budget Appraisal Performance

### 6.1 Revenue Analysis

The Kilgoris CDF suffered shortfall of revenue amounting to Kshs.11,529,086.00 arising from delayed disbursement of funds by the Constituencies Development Fund Board. As a result, the Constituency Development Fund Committee (CDFC) was not able to execute all the projects earmarked for implementation during the year under review:

### 6.2 Expenditure Analysis

The Kilgori's CDFC budgeted to spend a total of Kshs.128,555,918.00 on various activities (expenditure heads) as shown in the table below:

Item		nal (shs)	Budget	Actual (Kshs)	Expenditure	Variance (Kshs)
Compensation	of	1,90	0,000.00		1,893,808.00	6,192.00

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

Total	128,555,918.00	116,332,030.15	12,223,887.85
Other payments	808,983.00	-	808,983.00
Acquisition of assets	9,920,709.00	-	9,920,709.00
Social security benefits	56,000.00	55,420.00	580.00
Other grants and transfers	22,000,000.00	21,529,530.00	470,470.00
Transfer to other grants Government Units	87,686,543.00	87,249,476.15	437,066.85
Committee expenses	3,300,000.00	3,225,000.00	75,000.00
Use of goods and services	2,883,683.00	2,378,796.00	504,887.00
employees			

The CDFC incurred expenditure totalling Kshs.116,332,030.15 against an approved budget of Kshs.128,555,918.00 which resulted to an under-expenditure of Kshs.12,223,887.85. No reason was provided for the under-expenditure.

### **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

09 November 2016

	Note	2014-2015	2013-2014
Section of Section Control of Se		Kshs	Ksh
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	117,026,832.00	81,173,777.0
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		117,026,832.00	81,173,777.0
PAYMENTS			
Compensation of employees	4	1,893,808.00	1,454,400.0
Use of goods and services	5	2,378,796.00	2,883,683.0
Committee Expenses	6	3,225,000.00	1,743,125.0
Transfers to Other Government Units	7	87,249,476.15	49,282,759.0
Other grants and transfers	8	21,529,530.00	15,068,118.0
Social Security Benefits	9	55,420.00	12,000.0
Acquisition of Assets	10		9,920,709.0
Other Payments	11		808,983.0
TOTAL PAYMENTS		116,332,030.15	81,173,777.0
SURPLUS/DEFICIT		694,801.85	
The accounting policies and explanatory repart of the financial statements. The Kilgo 2015 and signed by:	notes to these	e financial statements ancial statements were	form an interg

P.O. BOX 303-10740 KILIORIS.

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ort and financial statements				
the year ended June 30, 2015 (Kshs)				
II. STATEMENT OF	FINANCIAL	ASSETS		
	Note	2014-2015	2013-2014	
		Kshs	Kshs	
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances ( as per the cash book)	12	8,500,135.85	8,403,784.00	
Cash Balances (cash at hand)	13		-	
Outstanding Imprests	14	598,450.00	•	
Cash Equivalent	15			
TOTAL FINANCIAL ASSETS		9,098,585.85	8,403,784.00	
REPRESENTED BY				
Fund balance b/fwd 1st July 2014	16	8,403,784.00	-	
Surplus/Defict for the year		694,801.85	8,403,784.00	
Prior year adjustments	14	-	-	
NET LIABILITIES		9,098,585.85	8,403,784.00	
The accounting policies and explanato	ry notes to these	e financial stateme	nts form an interg	ral
part of the financial statements. The K	ilgoris CDF fina	ancial statements v	vere approved on	NAMES OF TAXABLE PARTY AND ADDRESS OF TAXABLE PARTY.
2015 and signed by:				
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Compensation of Employees 4 1,893,808 1,454,400 Use of goods and services 5 2,378,796 2,883,68. Committee Expenses 6 3,225,000 1,743,121 Fransfers to Other Government Units 7 87,249,476.15 49,282,753 Dither grants and transfers 8 21,529,530 15,068,114 Social Security Benefits 9 55,420 12,000 Dither Payments 11 0 808,983  Adjusted for: Adjusted for: Adjustments during the year 0 6 Adjustments during the year 16,332,030 71,253,068  CASHFLOW FROM INVESTING ACTIVITIES Proceeds from Sale of Assets 2 0 6 Acquisition of Assets 10 0 9,920,705  Net cash flows from Investing Activities 0 9920705  NET INCREASE IN CASH AND CASH 60,001 15 8,403,784 60 ACQUIVALENT Cash and cash equivalent at EEGINNING of the year Cash and cash equivalent at END of the rear  Che accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on	Report and financial statements			
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NET INCREASE IN CASH AND CASH EQUIVALENT Cash and cash equivalent at BEGINNING of the year Cash and cash equivalent at END of the year The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on	Acquisition of Assets	10	U	9,920,709
EQUIVALENT Cash and cash equivalent at BEGINNING of the year Cash and cash equivalent at END of the year The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on	Net cash flows from Investing Activities		0	9920709
Cash and cash equivalent at BEGINNING of the year  Cash and cash equivalent at END of the year  The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on	NET INCREASE IN CASH AND CASH			
Cash and cash equivalent at END of the rear  The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on	Cash and cash equivalent at BEGINNING of the year	15	8,403,784	0
part of the financial statements. The Kilgoris CDF financial statements were approved on	Cash and cash equivalent at END of the year	16	9,098,586	0
Davis Dikir Elisha M Ade	The accounting policies and explanatory note	s to thes	e financial state	ments form an intergral
Davis Dikir Elisha M Ade	part of the financial statements. The Kilgoris	CDF fin	ancial statemen	ts were approved on
Davis Dikir Elisha M Ade	2015 and signed by:			A COMMISSION OF THE PARTY OF TH
	14			
	14			MIL
Chairman CDFC Fund Account Manager	Davis Dikir		the state of the s	Atto
A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP	Chairman CDFC		Fund Account N	lanager
				En Pochol
TO ACCO ACCO ACCO ACCO ACCO ACCO ACCO AC				EU ROK WY

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oard Assets loyees loyees ices ts ts ts the control on and signed		Report and Financial Statement for the year ende SUMMARY STATEMENT OF APPROPRIATION	Statement for the ENT OF APPRO	Report and Financial Statement for the year ended June 30th 2015 SUMMARY STATEMENT OF APPROPRIATION	oth 2015		
CDF Board   128,555,918.00   1128,555,918.00   117,026,832.00   11,529,086.00     Sale of Assets   Coff Board   128,555,918.00   117,026,832.00   11,529,086.00     Sale of Assets   Coff Board   Coff		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
CDF Board   128,555,918.00   0   128,555,918.00   117,026,832.00   11,529,086.00   128,555,918.00   11,000,000.00   11,209,086.00   1.803,080.00   1.803,0		a	q	c=a+b	р	e=c-q	% 2/p= <del>J</del>
CDF Board         128,555,918.00         0         128,555,918.00         11,529,086.00           Sale of Assets         1,200,000.00         1,200,000.00         1,529,086.00         1           of Employees         1,200,000.00         1,900,000.00         1,900,000.00         6,192.00           of Employees         2,883,683.00         2,883,683.00         6,192.00           nd services         3,300,000         3,300,000         504,887.00           her Government         79,282,759.00         8,403,784.00         87,686,543.00         3,225,000.00           her Government         79,282,759.00         8,403,784.00         22,000,000         3,225,000.00         437,066.85           Chenefits         56,000.00         2,200,000         2,200,000         3,225,000.00         470,470.00           Selection         6,920,709.00         5,520,000.00         2,520,000.00         2,520,000.00         3,920,700.00           Assets         9,920,709.00         5,920,709.00         5,920,709.00         5,920,709.00           Selection         1,20,152,134.00         8,403,784.00         1,28,555,918.00         116,332,030.15         12,223,887.85           CDF financial         2015 and signed         2015 and signed         2015 and signed         2015 and signed	RECEIPTS						
Sale of Assets       -         Sale of Assets       -         Sale of Assets       -         of Employees       1,900,000.00         of Employees       1,900,000.00         of Employees       2,883,683.00         nd services       2,883,683.00         2,883,683.00       2,883,683.00         nd services       3,300,000         3,300,000       3,255,000.00         3,200,000       3,200,000         3,200,000       3,200,000         3,200,000       3,200,000         3,200,000       3,255,000         3,200,000       22,000,000         3,200,000       22,000,000         3,200,000       3,255,000         470       470         Benefits       55,420         470       55,420         470       55,420         5       5,200         5       55,420         6       5,200         7       55,420         8       808,983.00         120,152,134.00       128,555,918.00         10       116,332,030.15         10       116,332,030.15         10       116,332,030.15         1	Transfers from CDF Board		0	128,555,918.00	117,026,832.00	11,529,086.00	91
of Employees 1,900,000.00 1,893,808.00 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Proceeds from Sale of Assets				1		
ENTS         1,900,000.00         1,893,808.00         6           ensation of Employees         1,900,000.00         1,893,808.00         6           geods and services         2,883,683.00         2,378,796.00         75           intee Expenses         3,300,000         3,300,000         75           fers to Other Government         79,282,759.00         8,403,784.00         87,686,543.00         87,249,476.15         470           grants and transfers         22,000,000.00         21,529,530.00         470         56,000.00         55,420.00         470           Security Benefits         56,000.00         56,000.00         55,420.00         55,420.00         9,920         9,920           Payments         808,983.00         8,403,784.00         8,403,784.00         116,332,030.15         12,223           Ls         120,152,134.00         8,403,784.00         128,555,918.00         116,332,030.15         12,223           Aligoris CDF financial         100         8,403,784.00         128,555,918.00         116,332,030.15         12,223           Listents were approved on         100         100         116,332,030.15         12,223         12,223           Subikir         100         110         110         110         110	Other Receipts				1	3	
ENTS         1,900,000.00         1,893,808.00         6           ensation of Employees         1,900,000.00         1,893,808.00         504           geods and services         2,883,683.00         2,378,796.00         504           intee Expenses         3,300,000         3,300,000         75           fers to Other Government         79,282,759.00         8,403,784.00         87,249,476.15         437           grants and transfers         22,000,000.00         21,529,530.00         470           grants and transfers         56,000.00         55,420.00         470           Security Benefits         9,920,709.00         55,420.00         9,920           Payments         808,983.00         116,332,030.15         11,223           LS         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Aligoris CDF financial         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Aligoris CDF financial         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Aligoris CDF financial         10         10         10         10         10           Aligoris CDF financial         10         10         10         10         10 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Egods and services         1,900,000.00         1,900,000.00         1,893,808.00         6           Egods and services         2,883,683.00         2,883,683.00         2,378,796.00         504           sittee Expenses         3,300,000         8,403,784.00         87,686,543.00         73           fers to Other Government         79,282,759.00         8,403,784.00         87,686,543.00         71,529,530.00           grants and transfers         22,000,000.00         22,000,000.00         21,529,530.00         470           stition of Assets         9,920,709.00         9,920,709.00         55,420.00         80           Payments         808,983.00         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Cilgoris CDF financial         nents were approved on         120,152,134.00         8,403,784.00         116,332,030.15         12,223           As Dikir         Suikir         Elisha M. Ade         Elisha M. Ade         Elisha M. Ade         Elisha M. Ade	PAYMENTS					1	ALTERNATION OF THE PROPERTY OF
Egoods and services         2,883,683.00         2,378,796.00         504           intee Expenses         3,300,000         8,403,784.00         87,686,543.00         75           fers to Other Government         79,282,759.00         8,403,784.00         87,686,543.00         87,249,476.15         437           grants and transfers         22,000,000.00         22,000,000         55,420.00         470           strion of Assets         9,920,709.00         55,420.00         55,420.00           Payments         808,983.00         808,983.00         9,920,709.00           Fayments         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Cilgoris CDF financial         nents were approved on         128,555,918.00         116,332,030.15         12,223           Sulkir         Sulkir         Fund Account Manager         Fund Account Manager         12,000	Compensation of Employees	1,900,000.00		1,900,000.00	1,893,808.00	6,192.00	
intree Expenses 3,300,000 8,403,784.00 87,686,543.00 3,225,000.00 75  For to Other Government 79,282,759.00 8,403,784.00 87,686,543.00 87,249,476.15 437  grants and transfers 22,000,000.00 22,000,000.00 21,529,530.00 470  Security Benefits 56,000.00 56,000.00 21,529,530.00 470  Sition of Assets 808,983.00 8,403,784.00 128,555,918.00 116,332,030.15 12,223  Kilgoris CDF financial nents were approved on nents were approved on nents were approved on nents were approved on signed signed Financial nents were approved on Financial High M. Ade Financial Elisha M. Ade Financial High Manager 4.	Use of goods and services	2,883,683.00		2,883,683.00	2,378,796.00	504,887.00	
fers to Other Government         79,282,759.00         8,403,784.00         87,686,543.00         87,249,476.15         437           grants and transfers         22,000,000.00         21,529,530.00         470           I Security Benefits         56,000.00         55,420.00         470           sition of Assets         9,920,709.00         56,000.00         55,420.00           Payments         808,983.00         -         9,920           LS         120,152,134.00         8,403,784.00         128,555,918.00         116,332,030.15         12,223           Kilgoris CDF financial         nents were approved on         120,152,134.00         8,403,784.00         128,555,918.00         116,332,030.15         12,223           Kilgoris CDF financial         nents were approved on         128,555,918.00         116,332,030.15         12,223           Solikir         Fund Account Manager         Fund Account Manager         12,000	Committee Expenses	3,300,000		3,300,000	3,225,000.00	75,000.00	
grants and transfers         22,000,000.00         21,529,530.00         470           I Security Benefits         56,000.00         55,420.00         9,920           I Sition of Assets         9,920,709.00         9,920,709.00         9,920,709.00           Payments         808,983.00         808,983.00         -         9,920           I Sition of Assets         120,152,134.00         8,403,784.00         116,332,030.15         12,223           Kilgoris CDF financial nents were approved on nents were approved nents were app	Transfers to Other Government	79,282,759.00		87,686,543.00		437,066.85	
Security Benefits	Other grants and transfers	22,000,000.00		22,000,000.00		470,470.00	
uisition of Assets       9,920,709.00       9,920,709.00       -       9,920,709.00         ar Payments       808,983.00       808,983.00       -       9,920,709.00         ALS       120,152,134.00       8,403,784.00       128,555,918.00       116,332,030.15       12,         Kilgoris CDF financial       400,000       100,000 <td>Social Security Benefits</td> <td>56,000.00</td> <td></td> <td>56,000.00</td> <td></td> <td>580.00</td> <td></td>	Social Security Benefits	56,000.00		56,000.00		580.00	
er Payments       808,983.00       808,983.00       -       12,         Kilgoris CDF financial       ements were approved on         centents were approved on	Acquisition of Assets	9,920,709.00		9,920,709.00	ı	9,920,709.00	
ALS         120,152,134.00         8,403,784.00         128,555,918.00         116,332,030.15           Kilgoris CDF financial ements were approved on	Other Payments	808,983.00		808,983.00	1	808,983.00	
Kilgoris CDF financial ements were approved on 2015 and signed vis Dikir	TOTALS	120,152,134.00		128,555,918.00	116,332,030.15	12,223,887.85	
	Kilgo						
Mas		No.			Elisha M. Ade		
	Chairman - CDFC				Fund Account Mar	lager -	A A

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CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY

**Reports and Financial Statements** 

For the year ended June 30, 2015

### 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 Statement 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 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 Standard chart of accounts. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the CDF.

### 2. Recognition of Revenue and Expenses

The CDF recognizes all revenue from the various sources when the event occurs and the related cash has actually been received by the CDF. In addition, the CDF recognizes 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 include such value in the statement of receipt and payments both as revenue and as expense in equal and opposite amounts; otherwise, the contribution is not recorded.

CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY Report of financial statements for the year ended June 30, 2015

	I. NOTES	TO THE FINAN	NOTES TO THE FINANCIAL STATEMENTS	NTS	
GFS CODES	ES				
	1 TRANSFI	RS FROM OTH	TRANSFERS FROM OTHER GOVERNMENT AGENCIES	T AGENCIES	
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
1330407 Nor	Normal Allocation	AIE NO A796006	29,246,708.20	2,000,000.00	
		AIE NO A797029	29,256,708.00	38,586,888.50	
		AIE NO A796772	14,712,683.00		
1330408	Conditional grants	AIE NO 796574	14,554,024.80	40,586,888.50	
		AIE NO 750465	21,956,708.00	1	
		AIE NO 750344	7,300,000.00	1	
1330409	Receipt from other	Constituency	8		
	TOTAL		117,026,832.00	81,173,777.00	
3510000	2	PROCEEDS FROM SALE	OF NON-FINANCIAL ASSETS	AL ASSETS	
	Descriptio		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
	Receipts from the Sale				
3510202	3510202 of Buildings				
	Receipts from the Sale				
	of Vehicles and			1	
3510601	3510601   Transport Equipment				

	Receipts from the Sale				
	Plant Machinery and				
10801	3510801 Equipment				
	Receipts from the Sale				
	of office and general				
10803	3510803 equipment				
		Total	đ	•	
NSTIT	CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY	FUND - KILGORIS C	ONSTITUENCY		

Report of financial statements for the year ended June 30, 2015

1400000	3 OTHER RECEIPTS	CEIPTS			
	Description		2014 - 2015	2013-2014	
			Kshs	Kshs	
1E+06	1E+06 Interest Received		1	1	
1E+06 Rents	Rents		1		
1E+06	1E+06 Sale of tender documents		ā	ı	
	Other Receipts Not Classified Elsewhere				
1E+06	1E+06 (specify)				
	Total				
2110000		4 COMPENSATION OF EMPLOYEES	OYEES		
	Description		2014 - 2015	2013-2014	

Kshs	1,893,808.00	I			ı	1	1				1,893,808.00										
Kshs	1,893.808.00	lana and and and and and and and and and	•								1,893,808.00										
	Basic wages of Centractual employees	Basic wages of casual	labour Personal allowances	paid as part of salary	2E+06 House allowance	2E+06 Transport allowance	2E+06 Leave allowance	Other personnel	2E+06 payments	gratuity	Total										
	2E+06	L	ZE+U6 labour		2E+06	2E+06	2E+06		2E+06	3E+06 gratuity											

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CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY

CONSTITUENCY DEVELOPMENT FUND - KILGORIS
Report of financial statements
for the year ended June 30, 2015

		and the second			
2200000	5 USE OF GOO	USE OF GOODS AND SERVICES			
	Description	2014 - 2015	10	2013 - 2014	
		Kshs		Kshs	
	Utilities, supplies and				
+06	2E+06 services	1,956,000.00	0.00	50,400.00	
	Electricity	2,796.00	9.00	12,125.00	
90+	2E+06 Office rent				
	Communication,		***************************************		
+06	2E+06 supplies and services		,	48,000.00	
	Domestic travel and		unc sycaps (Bress)		
90+	2E+06 subsistence				
	Printing, advertising and			awa ku dia Aha	
	information supplies &			108,254.00	
+06	2E+06 services				
	Rentals of produced			ı	
+06	2E+06 assets				
+06	2E+06 Training expenses			684,452.00	
	Hospitality supplies and				
90+	2E+06 services				
90+	2E+06 Insurance costs			1	
	Specialised materials		omen de la		
90+3	2E+06 and services		ı	1	
	Office and general			00 372 787	
90+3	2E+06 supplies and services			46.754	
90+3	2E+06 Fuel, oil & lubricants			925,836.00	
	Other operating		garigi kun kamusi eri	21 245 00	
90+	2E+06 expenses		ı	00:01-7:17	

	THE PARTY CONTRACTOR OF PERSONS AND ADDRESS OF THE PERSONS AND ADDRESS OF T		L		-
2E+06	Routine maintenance – vehicles and other 2E+06 transport equipment		420,000.00	546,126.00	
2E+06	Routine maintenance – 2E+06 other assets		ı	1	
				1	
	Total		2,378,796.00	2,883,683.00	
2210800	6 COMMITTEE	TEE EXPENSES			
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
2F+06	Other committee	I	ā	489,125.00	
2E+06	2E+06 Committee allowance		3,225,000.00	1,254,000.00	
	TOTAL		3 225 000 00	1,743,125,00	
			000000000000000000000000000000000000000	000000000000000000000000000000000000000	
CONSTITE Report of	CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY Report of financial statements	UND - KILGORIS C	ONSTITUENCY		
2630200	7	TO OTHER GOV	TRANSFER TO OTHER GOVERNMENT ENTITIES	TIES	
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
3E+06	3E+06 schools		68,149,476.15	29,800,000.00	

12,500,000.00	1		6,982,759.00	49,282,759.00				)14		8,000,000,000	3,503,652.00	1	1	1	3 564 466 00	20.00	ı	1	-	-	J		1	15,068,118.00		014	
12,500			86'9	49,282				2013 - 2014	Kshs	8,000	3,503				795 E	00,0								15,068		2013 - 2014	Kshs
14,000,000.00	2,500,000.00		7,600,000.00	87,249,476.15		IER PAYMENTS		2014 - 2015	Kshs	12,009,530.00	1,820,000.00			1	1		1	2,600,000.00	ı	ı	1	5 100 000 000	2,100,000.00	21,529,530.00	FITS	2014 - 2015	Kshs
Parameter a second		posessina				OTHER GRANTS AND OTHER PAYMENTS							Y					1							SECURITY BENEFITS		
Transfers to secondary schools	Transfers to Tertiary 3E+06 institutions	Transfers to Health	institutions	TOTAL		8 OTHER GI	4	Description		3E+06 Bursary -Secondary	3E+06 Bursary -Tertiary	Bursary-Special schools	3E+06 Mocks & CAT	water	Agriculture (food	security)	3E+06 Electricity projects	Security	Roads	Sports	Environment	Emergency Projects	(specify)	Total	9 SOCIAL SI		
Transfe 3E+06 schools	3E+06 i		3E+06 1			2640000				3E+06 I	3E+06 1	3E+06	3E+06	3E+06 water	7	3E+06 security)	3E+06	3E+06 Security	3E+06 Road	3E+06 Sports	3E+06		3E+06 (specify)		2120000		

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loyer contribution to 55,420.00 12,000.00	1 55,420.00 12,000.00				CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY	cial statements ded June 30, 2015	10 ACQUISITION OF ASSETS	Financial Assets 2014 - 2015 2013 - 2014	Kshs Kshs	hase of Buildings		- dings	ment of	5,908,709.00 dings	hase of Vehicles - 6,012,000.00	Bicycles &	orcycles	rhaul of Vehicles		iture and fittings	hase of computers	ters and other IT	pments	hase of photocopier	have of other office	TIMES OF CLICAL CLICAL
Employer contribution to NSSF	Total				CONSTITUENCY DEVELOPME	for the year ended June 30, 2015	10 ACQUIS	Non Financial Assets		3E+06 Purchase of Buildings	Construction of	3E+06 Buildings	Refurbishment of	3E+06 Buildings	3E+06 Purchase of Vehicles	Purchase of Bicycles &	3E+06 Motorcycles	3E+06 Overhaul of Vehicles	Purchase of Office	3E+06 furniture and fittings	Purchase of computers	printers and other IT,	3E+06 equipments	3E+06 Purchase of photocopier	Purchase of other office	
Emplo 2E+06 NSSF					CONSTITU	for the year	3100000			3E+06		3E+06		3E+06	3E+06		3E+06	3E+06		3E+06			3E+06	3E+06		

												***************************************										
5	1		9,920,709.00			808,983.00	-	808 983.00					2013 - 2014		Kshs (30/6/2014)	7,531,514.00		872,270.00		8,403,784.00		
			8		5				THE RESERVE OF THE PROPERTY OF		ance)		2014 - 2015		Kshs (30/6/2015)	8,500,135.85		i.		8,500,135.85		
					Other Payments						eash book bank bala			Account Number								
3E+06 Purchase of soft ware	3E+06 Acquisition of Land	1	Total		Len	Emergency		TOTAL	10.7		12: Bank Balances (cash book bank balance)	Name of Bank,	Account No. &	currency		Equity bank AC No. 1230261205890	Cooperative bank	Kilgoris branch A/c No. 01120019749100		Total		
3F+06	3E+06												at graphet extensive highly									

CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY
Report of financial statements
for the year ended June 30, 2015

		And the second state of th		
13: CASH IN HAND)				
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Sale of tender		8	1	
Hire of grader		8	1	
Hire of hall		8	ı	
Other receipts		đ	1	
Temporary Imprest		598,450.00		
Total		598,450.00	1	
		[Provide cash cou.	[Provide cash count certificates for each]	12
14: OUTSTANI	OUTSTANDING IMPRESTS			
Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer		1	1	-
Name of Officer	dd/mm/yy	1		-
Name of Officer	dd/mm/yy	1	1	-
Name of Officer	dd/mm/yy	1	8	-
Name of Officer	dd/mm/yy	1	ı	
Name of Officer	dd/mm/yy	8	1	)
Total				-
16 BALANCES	BALANCES BROUGHT FORWARD	ARD		
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Bank accounts			8,403,784.00	
Cash in hand		1	•	
Imprest				
Total		•	8,403,784.00	
		The second secon		-

																1	ı	8						
ons as necessary]		2012 - 2013	Kshs	1	ı	1	1				2013 - 2014	Kshs	ŧ			•	•	•		Kshs		·		
Provide short appropriate explanations as necessary]	AR ADJUSTMENTS	2013 - 2014	Kshs	9	1	8	g.	ONSTITUENCY	T DISCLOSURES	BLE (See Annex 1)	2014 - 2015	Kshs	i	•			ě	1	(See Annex 2)	Kshs	i	I.	•	1
[Provide short	PRIOR YEAR							DEVELOPMENT FUND - KILGORIS CONSTITUENCY al statements d June 30, 2015	OTHER IMPORTANT DISCLOSURES	ACCOUNTS PAYABLE (See Annex 1)									18.3 PENDING STAFF PAYABLES (See Annex 2)					
	17		Bank accounts	Cash in hand	Imprest		Total		18	18.4: PENDING			Construction of buildings	Construction of civil	works	Supply of goods	Supply of services	TOTAL	18.3 PENDING		Senior management	Middle management	Unionisable employees	Others (specify)
								CONSTITUENCY Report of financi																

See Annex 3)	Kshs Kshs	1		1 1		Xshs (1/7/2014) Kshs (1/7/2013)		1	1	1		PRIOR YEAR ADJUSTMENTS
18.2 OTHER PENDING PAYABLES (See Annex 3)		Amounts due to other Government entities (see attached list)	Amounts due to other grants and other transfers (see attached list)	coffy)	BALANCES BROUGHT FORWARD	X		pu				PRIOR YEAR
hees 4.2		Amounts du Governmen attached lis	Amounts du grants and (see attache	Others (specify)	13 E		Bank accounts	Cash in har	Imprest	Total		14

	2013 - 2014	Kshs (1/7/2013)	ı						2012 - 2013	Kshs					
ARD	2014 - 2015	Kshs (1//7/2014)	ı	ı	ı	ı		PRIOR YEAR ADJUSTMENTS	2014 - 2015	Kshs	ı	1	1	The second secon	
13 BALANCES BROUGHT FORWARD				-				PRIOR YE.							
13 BALANCES E			Bank accounts	Cash in hand	Imprest	Total		14		Bank accounts	Cash in hand	Imprest		Total	

15	OTHER IMPORTANT DISCLOSURES	IT DISCLOSURES		
15.1: PENDING	ACCOUNTS PAYA	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Construction of		1	1	
Construction of civil		1	1	
Supply of goods		1	ı	
Supply of services		_	1	
TOTAL		1	ı	
15.2: PENDING	15.2: PENDING STAFF PAYABLES (See Annex 2)	S (See Annex 2)		
paranticis activing		Kshs	Kshs	
Senior management		1	ı	
Middle management		1		
Unionisable employees		1	ı	
Others (specify)		1	-	
		0	-	
15.3: OTHER P.	OTHER PENDING PAYABLES (See Annex 3)	ES (See Annex 3)		
		Kshs	Kshs	
Amounts due to other				
Government entities (see attached list)		1	1	
Amounts due to other				
grants and other transfers		ı	1	
(see attached list)				AGURA GUANA

•	å	
a	8	THE R. LEWIS CO., LANSING MICH.
		Constitution of the last state of the same
Others (specify)		The second linear land and the second linear land line

# ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

				The second states are assessed as a second	A CONTRACTOR AND A CONTRACTOR AND ADDRESS OF THE AD	THE RESERVE OF THE PROPERTY OF
				Outstandi	Outstandi	
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	ng Balance	ng Balance Comments	Comments
				2015	2014	
	а	· q	၁	d=a-c		
Construction of						
Januaris						
A CONTROL OF A CON	OCTOR MORE MOTOR IN THE WAS ARRESTED TO THE WORLD TO THE STATE OF THE					
7.						
3.						
Sub-Total					ente repubble	
Construction of civil works						
4.						
5.						
9.						
Sub-Total						
Supply of goods						
7.						
8.						PARTICULAR SECURITION OF STREET, SECURITION
9.					THE REAL PROPERTY OF THE PROPE	
Sub-Total						
Supply of services						
10.						
11.				The state of the s		
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	Outstandi Outstandi ng Balance ng Balance 2015 2014	Outstandi ng Balance C	omments
		а	b	၁	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total					MALIPER		of the Charles Source
Middle Management							
4.	-						
5.							
6.							
Sub-Total					economic di series		
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To- Date	Outstandi Outstandi ng Balance ng Balance ng 2015 2014	ndi nce Comments
		В	ð	С		
Amounts due to other Government entities					and Alberta fire for Anni a georgia y vita est and	
1,						
2.						
3.						
Sub-Total						
Amounts due to other grants and other transfers					Maria di Salatan da Maria da M	
4.						
5.						
6.						
Sub-Total						
Others (specify)						
7.						
8.						
9.						
Sub-Total						
Grand Total						

## ANNEX 4 - SUMMARY OF FIXED ASSET REGISTER

Cost	(Kshs) 2013/14
Historical Cost	(K 2013
Historical Cost	(Kshs) 2014/15
	Asset class

Land		
Buildings and		
structures		
Transport equipment		
Office equipment,		
furniture and fittings		
ICT Equipment,		
Software and Other	100 A	
ICT Assets		
Other Machinery and		
Farrinmont		
Heritage and cultural	Agence and Spirit Man	
assets		
Intangible assets		
Total		