

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

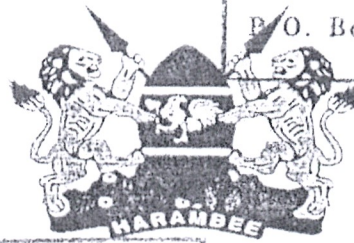
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2015**



CHIEF EXECUTIVE OFFICER

7/8/2015

P.O. Box 46682 - 00100,  
NAIROBI.



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CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015

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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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## 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *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.		

### (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.

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

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(c) Kilgoris CDF Headquarters

P.O. Box 361-  
CDF Building/House/Plaza  
Along Kilgoris  
Kisii road,  
KENYA

**(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

## II. 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.



DAVIS DIKIRR  
CHAIRMAN-CDFC

### III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government agency shall prepare financial statements in respect of that agency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the 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 CDF's financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_  
2015.

\_\_\_\_\_  
Principal Secretary

\_\_\_\_\_  
Principal Accounts Controller



# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### 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

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*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) totalling 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:

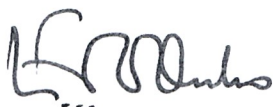
Item	Final Budget	Actual Expenditure	Variance (Kshs)
	(Kshs)	(Kshs)	
Compensation of	1,900,000.00	1,893,808.00	6,192.00

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

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**

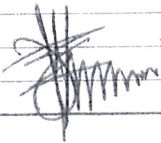
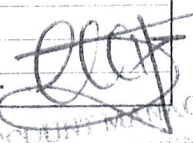
Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

**Nairobi**

**09 November 2016**


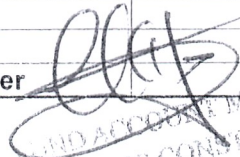
<b>I. STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	<b>1</b>	<b>117,026,832.00</b>	81,173,777.00
Proceeds from Sale of Assets	<b>2</b>		-
Other Receipts	<b>3</b>		-
<b>TOTAL RECEIPTS</b>		<b>117,026,832.00</b>	<b>81,173,777.00</b>
<b>PAYMENTS</b>			
Compensation of employees	<b>4</b>	1,893,808.00	1,454,400.00
Use of goods and services	<b>5</b>	2,378,796.00	2,883,683.00
Committee Expenses	<b>6</b>	3,225,000.00	1,743,125.00
Transfers to Other Government Units	<b>7</b>	87,249,476.15	49,282,759.00
Other grants and transfers	<b>8</b>	21,529,530.00	15,068,118.00
Social Security Benefits	<b>9</b>	55,420.00	12,000.00
Acquisition of Assets	<b>10</b>		9,920,709.00
Other Payments	<b>11</b>		808,983.00
<b>TOTAL PAYMENTS</b>		<b>116,332,030.15</b>	<b>81,173,777.00</b>
<b>SURPLUS/DEFICIT</b>		<b>694,801.85</b>	<b>-</b>
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilgoris CDF financial statements were approved on .....			
..... 2015 and signed by:			
Davis Dikir Chairman CDFC		Elisha M Ade Fund Account Manager	

FUND ACCOUNT MANAGER  
KILGORIS CONSTITUENCY  
P.O. Box 301-40700  
KILGORIS.

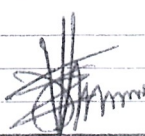
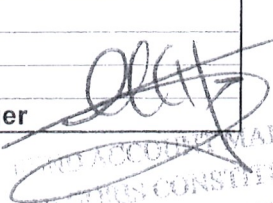
**CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY**

Report and financial statements  
for the year ended June 30, 2015 (Kshs)

**II. STATEMENT OF FINANCIAL ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
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		
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,098,585.85</b>	<b>8,403,784.00</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July 2014</b>	16	8,403,784.00	-
<b>Surplus/Deficit for the year</b>		694,801.85	8,403,784.00
<b>Prior year adjustments</b>	14	-	-
<b>NET LIABILITIES</b>		<b>9,098,585.85</b>	<b>8,403,784.00</b>
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 .....			
..... 2015 and signed by:			
Davis Dikir Chairman CDFC		Elisha M Ade Fund Account Manager	

FUND ACCOUNT MANAGER  
KILGORIS CONSTITUENCY  
P.O. Box 361-40700  
KILGORIS.

CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY			
Report and financial statements			
for the year ended June 30, 2015 (Kshs)			
CASH FLOW STATEMENT			
Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	117,026,832	81,173,777
Other Receipts	3	0	0
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,893,808	1,454,400
Use of goods and services	5	2,378,796	2,883,683
Committee Expenses	6	3,225,000	1,743,125
Transfers to Other Government Units	7	87,249,476.15	49,282,759
Other grants and transfers	8	21,529,530	15,068,118
Social Security Benefits	9	55,420	12,000
Other Payments	11	0	808,983
<b>Adjusted for:</b>			
Adjustments during the year		0	0
<b>Net cash flow from operating activities</b>		<b>116,332,030</b>	<b>71,253,068</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	9,920,709
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>9920709</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	<b>8,403,784</b>	<b>0</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>9,098,586</b>	<b>0</b>
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilgoris CDF financial statements were approved on .....			
..... 2015 and signed by:			
Davis Dikir Chairman CDFC		Elisha M Ade Fund Account Manager	

FUND ACCOUNTS MANAGER  
KILGORIS CONSTITUENCY  
P.O. Box 361-49706  
KILGORIS.

Report and Financial Statement for the year ended June 30th 2015

SUMMARY STATEMENT OF APPROPRIATION

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	128,555,918.00	0	128,555,918.00	117,026,832.00	11,529,086.00	91
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>PAYMENTS</b>						
Compensation of Employees	1,900,000.00		1,900,000.00	1,893,808.00	6,192.00	
Use of goods and services	2,883,683.00		2,883,683.00	2,378,796.00	504,887.00	
Committee Expenses	3,300,000		3,300,000	3,225,000.00	75,000.00	
Transfers to Other Government Units	79,282,759.00	8,403,784.00	87,686,543.00	87,249,476.15	437,066.85	
Other grants and transfers	22,000,000.00		22,000,000.00	21,529,530.00	470,470.00	
Social Security Benefits	56,000.00		56,000.00	55,420.00	580.00	
Acquisition of Assets	9,920,709.00		9,920,709.00	-	9,920,709.00	
Other Payments	808,983.00		808,983.00	-	808,983.00	
<b>TOTALS</b>	<b>120,152,134.00</b>	<b>8,403,784.00</b>	<b>128,555,918.00</b>	<b>116,332,030.15</b>	<b>12,223,887.85</b>	

The Kilgoris CDF financial statements were approved on ..... 2015 and signed by:

Davis Dikir

Chairman - CDFC

Elisha M. Ade

Fund Account Manager

KILGORIS COUNTY GOVERNMENT  
 COUNTY OFFICE  
 P.O. Box 501-40110  
 KILGORIS.



## 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 FINANCIAL STATEMENTS					
GFS CODES					
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
Description		2014 - 2015	2013 - 2014		
		Kshs	Kshs		
1330407	Normal Allocation	29,246,708.20	2,000,000.00		
	AIE NO A796006				
	AIE NO A797029	29,256,708.00	38,586,888.50		
	AIE NO A796772	14,712,683.00			
1330408	Conditional grants	14,554,024.80	40,586,888.50		
	AIE NO 750465	21,956,708.00	-		
	AIE NO 750344	7,300,000.00	-		
1330409	Receipt from other Constituency	-			
	TOTAL	117,026,832.00	81,173,777.00		
2 PROCEEDS FROM SALE OF NON-FINANCIAL 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				





CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY

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

2200000		5 USE OF GOODS AND SERVICES	
Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
2E+06	Utilities, supplies and services	1,956,000.00	50,400.00
	Electricity	2,796.00	12,125.00
2E+06	Office rent	-	
2E+06	Communication, supplies and services	-	48,000.00
2E+06	Domestic travel and subsistence	-	
2E+06	Printing, advertising and information supplies & services	-	108,254.00
2E+06	Rentals of produced assets	-	-
2E+06	Training expenses	-	684,452.00
2E+06	Hospitality supplies and services	-	-
2E+06	Insurance costs	-	-
2E+06	Specialised materials and services	-	-
2E+06	Office and general supplies and services	-	487,245.00
2E+06	Fuel ,oil & lubricants	-	925,836.00
2E+06	Other operating expenses	-	21,245.00

2E+06	Routine maintenance – vehicles and other transport equipment		420,000.00	546,126.00
2E+06	Routine maintenance – other assets		-	-
	<b>Total</b>		2,378,796.00	2,883,683.00
<b>2210800</b>	<b>6 COMMITTEE EXPENSES</b>			
	<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
2E+06	Other committee expenses			489,125.00
2E+06	Committee allowance		3,225,000.00	1,254,000.00
	<b>TOTAL</b>		3,225,000.00	1,743,125.00

**CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY**

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

<b>2630200</b>	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
3E+06	Transfers to primary schools		68,149,476.15	29,800,000.00

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3E+06	Transfers to secondary schools	14,000,000.00	12,500,000.00
3E+06	Transfers to Tertiary institutions	2,500,000.00	-
3E+06	Transfers to Health institutions	2,600,000.00	6,982,759.00
	<b>TOTAL</b>	<b>87,249,476.15</b>	<b>49,282,759.00</b>
<b>2640000</b>	<b>8 OTHER GRANTS AND OTHER PAYMENTS</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
3E+06	Bursary -Secondary	12,009,530.00	8,000,000.00
3E+06	Bursary -Tertiary	1,820,000.00	3,503,652.00
3E+06	Bursary-Special schools		-
3E+06	Mocks & CAT		-
3E+06	water	-	-
3E+06	Agriculture (food security)	-	3,564,466.00
3E+06	Electricity projects	-	-
3E+06	Security	2,600,000.00	-
3E+06	Roads	-	-
3E+06	Sports	-	-
3E+06	Environment	-	-
3E+06	Emergency Projects (specify)	5,100,000.00	-
	<b>Total</b>	<b>21,529,530.00</b>	<b>15,068,118.00</b>
<b>2420000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>		
		<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>

2E+06	Employer contribution to NSSF		55,420.00	12,000.00
	<b>Total</b>		<b>55,420.00</b>	<b>12,000.00</b>

**CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY**

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

3100000		10 ACQUISITION OF ASSETS		
Non Financial Assets		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
3E+06	Purchase of Buildings			-
3E+06	Construction of Buildings			-
3E+06	Refurbishment of Buildings			3,908,709.00
3E+06	Purchase of Vehicles	-		6,012,000.00
3E+06	Purchase of Bicycles & Motorcycles			-
3E+06	Overhaul of Vehicles	-		-
3E+06	Purchase of Office furniture and fittings			-
3E+06	Purchase of computers ,printers and other IT equipments			-
3E+06	Purchase of photocopier			-
3E+06	Purchase of other office equipments			-







	[Provide short appropriate explanations as necessary]	
17	PRIOR YEAR ADJUSTMENTS	
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

**CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY**

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

18	OTHER IMPORTANT DISCLOSURES	
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-
	<b>18.3 PENDING STAFF PAYABLES (See Annex 2)</b>	
	<b>Kshs</b>	
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-

				-
<b>18.2 OTHER PENDING PAYABLES (See Annex 3)</b>				
		<b>Kshs</b>	<b>Kshs</b>	
Amounts due to other Government entities (see attached list)				-
Amounts due to other grants and other transfers (see attached list)				-
Others ( <i>specify</i> )				-
				-

<b>13 BALANCES BROUGHT FORWARD</b>				
		<b>2014 - 2015</b>	<b>2013 - 2014</b>	
		<b>Kshs (1/7/2014)</b>	<b>Kshs (1/7/2013)</b>	
Bank accounts		-	-	
Cash in hand		-	-	
Imprest		-	-	
<b>Total</b>		-	-	
<b>14 PRIOR YEAR ADJUSTMENTS</b>				
		<b>2014 - 2015</b>	<b>2012 - 2013</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Bank accounts		-	-	
Cash in hand		-	-	
Imprest		-	-	
<b>Total</b>		-	-	

15		OTHER IMPORTANT DISCLOSURES			
		15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
			2014 - 2015	2013 - 2014	
			Kshs	Kshs	
		Construction of	-	-	
		Construction of civil	-	-	
		Supply of goods	-	-	
		Supply of services	-	-	
		TOTAL	-	-	
		15.2: PENDING STAFF PAYABLES (See Annex 2)			
			Kshs	Kshs	
		Senior management	-	-	
		Middle management	-	-	
		Unionisable employees	-	-	
		Others ( <i>specify</i> )	-	-	
			-	-	
		15.3: OTHER PENDING PAYABLES (See Annex 3)			
			Kshs	Kshs	
		Amounts due to other Government entities (see attached list)	-	-	
		Amounts due to other grants and other transfers (see attached list)	-	-	

Others (specify)			-	-
			-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						

Grand Total

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify )</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Others (specify )							
7.							
8.							
9.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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



Land			
Buildings and structures			
Transport equipment			
Office equipment, furniture and fittings			
ICT Equipment, Software and Other ICT Assets			
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets			
<b>Total</b>			