

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIPKELION WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



**CONSTITUENCY DEVELOPMENT FUND- KIPKELION WEST
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)

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
Date..... Sign.....
[Signature]

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS	Error! Bookmark not defined.
V. STATEMENT OF ASSETS	6
VI. STATEMENT OF CASHFLOW	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	8
VIII. SIGNIFICANT ACCOUNTING POLICIES	10
IX. NOTES TO THE FINANCIAL STATEMENTS	26

FUND ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION

 Sign:

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

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *KIPKELION WEST 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	Mwibiri Francis
3.	Accountant	Simon Ochieng'
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of KIPKELION WEST 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) KIPKELION WEST CDF Office

P.O. Box 150-20202
Kipkelion.

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
Date..... Sign.....


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

(f) KIPKELION WEST CDF Contacts

Telephone: (254) XXXXXXXX
E-mail: kipkelionwest@cdf.go.ke
Website: www.kipkelionwest.org

(g) KIPKELION WEST CDF Bankers

1. Kenya Commercial Bank, Londiani Branch
Acc No: 1147413584
...
...
...

(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

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
[Signature]
Date.....Sgn.....

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

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

Kipkelion West CDF has in the last financial year disbursed up to **Ksh. 94,605,531.90** up from **Ksh. 42,998,058.70** disbursed in the financial year 2013/14. This shows an improvement in the disbursement in the last two financial years. We have made achievements in infrastructural developments across the constituency more especially on the education and health sectors. This therefore, reflects on improved service delivery to the people of Kipkelion West.

We are however hopeful that during amendment in the CDF Act, there will be increased disbursement to the CDF from 2.5% to 5% since it is evident that CDF has since been a success in developments at the grass root level.

The challenges we face mostly is delays in preparation of Bills of Quantity by line Ministry thus delaying the process of cheque preparation. We are thus looking forward to ensuring accountability in project management as well as increased disbursement of funds to all the coded projects in time.

Thank you.

Sign

CHAIRMAN CDFC

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
[Handwritten Signature]
.....Sign.....

CONSTITUENCY DEVELOPMENT FUND- KIPKELION WEST CONSTITUENCY
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 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 *Kipkelion West 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 2014/15 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 *Kipkelion West 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 *Kipkelion West 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 *Kipkelion West 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 31st August 2015.

Chairperson

Funds Account Manager

FUND ACCOUNTING OFFICER
KIPKELION CONSTITUENCY
P.O. BOX 155 KIPKELION
Date: 31/08/2015

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kipkelion West Constituency set out on pages 5 to 26, which comprise the statement of financial assets and liabilities 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 representation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with the 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-Kipkelion West 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 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.

1. Statement of Receipts and Payments

The statement of receipts and payments for the year ended 30 June 2015 reflects use of goods and services comparative balance for 2013/2014 of Kshs.862,423.70, compared to Kshs.562,423.70 reported in the last audited account, resulting in unreconciled comparative figure of Kshs.300,000.

Similarly, the comparative balance for total payments of Kshs.42,998,058.70 differs from the certified balance of Kshs.41,430,558.70, resulting to an unreconciled balance of Kshs.1,567,500. The differences in comparative balances have also affected the surplus of Kshs.29,545,228.30 which differs from the certified balance of Kshs.31,126,228.30 resulting in an unexplained difference of Kshs.1,581,000. The comparative balance for bank and cash also differs by the same amount.

2. Committee Expenses

The statement of receipts and payments for the year ended 30 June 2015 reflects committee expenses totaling Kshs.4,673,695. However, Note 6 to the financial statements reflects committee expenses of Kshs.4,716,200. The difference of Kshs.42,505 between the balances reflected in the two records has not been explained.

3. Comparative Figures

Note 6 to the financial statement reflects committee expenses amount of Kshs.4,221,091 for the year ended 30 June 2014. Included in the balance are other committee expenses and committee allowances amounting to Kshs.1,823,000 and Kshs.2,398,091 respectively. However, these were not the balances reflected in the note for committee expenses for the period ended 30 June 2014. The financial statements reflect other committee expenses of Kshs 894,800 and committee allowances of Kshs.2,058,791. The inclusion of the comparative figures has not been explained or supported by adjustments to the surplus or deficit for the year then ended. In the circumstance, the presentation of Note 6 is incorrect.

Qualified Opinion

In my opinion, except for 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 - Kipkelion West Constituency as at 30 June 2015, and of its financial performance and its cash flows for the 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 Budgetary Performance

Receipts during the year were Kshs.103,971,867 compared to the sum of Kshs.72,556,787 recorded in the previous year resulting to an increase of Kshs.31,415,080 or 31%. The expenditure for the year was Kshs.94,605,532 against a budget of Kshs.133,517,095. Consequently, the absorption of funds against actual receipts of Kshs.103,971,867 was seventy one percent (71%). Although, the absorption improved from fifty-seven percent (57%) in the previous financial year 2013//2014) the under-absorption implies delay in implementation of projects and failure to provide public services to the constituents.

2.0 Budget Performance Analysis

2.1 Under and Over Expenditure on Development Projects

Analysis of the summary statement of appropriation revealed that the overall budget utilization rate was 71%, as previously stated, with development projects recording significant under-expenditure of Kshs.39,300,354 which represents thirty-two percent (32%) of the budget. The budgeted expenditure for bursaries tertiary was Kshs.11,004,384 which against actual expenditure of Kshs.14,683,800 resulting in over-expenditure of Kshs.3,679,416 or 33% of the budget. No plausible reason has been given for the significant variations in expenditure.

3.1 Cash and Bank Balances

The statement of assets and liabilities as at 30 June 2015 reflects a bank balance of Kshs.38,911,563.40. The bank reconciliation statement reflects payments in cash book not in bank statement totaling to Kshs.3,531,506.50. Included in the balance are unrepresented stale cheques totaling to Kshs.652,980. Most of the cheques relate to secondary schools and other institutions in the constituency. No reason has been given why the aged cheques were not reversed in the cash book.

In the circumstance, the accuracy and validity of the bank balance of Kshs.38,911,563.40 could not be confirmed. My opinion is not qualified in respect of these matters.

My opinion is not qualified in respect of these matters.

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

Nairobi

21 November 2016

CONSTITUENCY DEVELOPMENT FUND- KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	103,971,867.00	72,556,787.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		103,971,867.00	72,556,787.00
PAYMENTS			
Compensation of employees	4	1,269,465.00	165,480.00
Use of goods and services	5	2,461,802.90	862,423.70
Committee Expenses	6	4,673,695.00	4,221,091.00
Transfers to Other Government Units	7	32,582,759.00	20,000,000.00
Other grants and transfers	8	53,592,110.00	17,746,184.00
Social Security Benefits	9	39,200.00	2,880.00
Acquisition of Assets	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		94,619,031.90	42,998,058.70
SURPLUS/DEFICIT		9,352,835.10	29,558,728.30

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

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
Date:
Signature: 

Chairman - CDFC

Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IV. STATEMENT OF ASSETS

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)	12A	38,911,563.40	29,558,728.30
Cash Balances (cash at hand)	12B	NIL	-
Outstanding Imprests	12C	NIL	-
TOTAL FINANCIAL ASSETS		38,911,563.40	29,558,728.30
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	29,558,728.30	-
Surplus/Deficit for the year		9,352,835.10	-
Prior year adjustments	14	-	-
NET LIABILITIES		38,911,563.40	29,558,728.30

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

Chairman - CDFC

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION

Date: _____
Fund Account Manager

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

V. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	103,971,867.00	72,556,787.00
Other Receipts	3	0	0
SUBTOTAL		103,971,867.00	72,556,787.00
Payments for operating expenses			
Compensation of Employees	4	1,269,465.00	165,480.00
Use of goods and services	5	2,461,802.90	862,423.70
Committee Expenses	6	4,673,695.00	4,221,091.00
Transfers to Other Government Units	7	32,582,759.00	20,000,000.00
Other grants and transfers	8	53,592,110.00	17,746,184.00
Social Security Benefits	9	39,200.00	2,880.00
Other Payments	11	0	0
SUBTOTAL		94,619,031.90	42,998,058.70
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		9,352,835.10	29,558,728.30
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		9,352,835.10	29,558,728.30
Cash and cash equivalent at BEGINNING of the year	12A	29,558,728.30	0
Cash and cash equivalent at END of the year	13	38,911,563.40	29,558,728.30

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

Chairman CDFC

Fund Account Manager

FUND ACCOUNT MANAGER
 KIPKELION WEST CDF
 P.O. BOX 10000
 NAIROBI


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

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments (unspent amounts from last financial year) 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	103,971,867.00	0	103,971,867.00	103,971,867.00	-	100
Proceeds from Sale of Assets				NIL		
Other Receipts				NIL		
PAYMENTS						
Compensation of Employees	1,764,720.00	0	1,764,720.00	1,269,465.00	495,255.00	72%
Use of goods and services	2,468,080.00	0	2,468,080.00	2,461,802.90	6,277.10	100%
Committee Expenses	3,479,437.00	1,574,787.82	5,054,224.82	4,673,695.00	380,529.82	92%
Transfers to Other Government Units	50,000,000.00	0	50,000,000.00	32,582,759.00	17,417,241.00	65%
Other grants and transfers	46,192,430.00	27,983,940.48	74,176,370.48	53,592,110.00	20,584,260.48	72%
Social Security Benefits	67,200.00	0	67,200.00	39,200.00	28,000.00	58%
Acquisition of Assets				NIL		
Other Payments		0		NIL		
TOTALS	103,971,867.00	29,558,728.30	133,530,595.30	94,619,031.90	38,911,564.00	71%

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
150 KIPKELION

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


Date:
Signature: 

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

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. Xxxx
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

The KIPKELION WEST CDF financial statements were approved on _____ 2015 and signed by:

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION


Fund Account Manager

Chairman CDF

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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.

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
Date.....
Signature: 

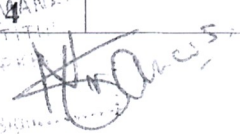
CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VIII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
IFS CODES	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
1330407	Normal Allocation	AIE NO. A709994		2,000,000.00	
		AIE NO. A711970		27,022,714.80	
		AIE NO. A750039		43,534,072.20	
		AIE NO. A796113	25,992,966.75		
		AIE NO. A796583	14,595,780.05		
		AIE NO. A796781	11,397,187.00		
		AIE NO. A797147	25,992,966.75		
		AIE NO. A796113	25,992,966.45		
	TOTAL		103,971,867.00	72,556,787.00	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
3510000	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
		Total	NIL	NIL	
3 OTHER RECEIPTS					
1400000	Description		2014 - 2015	2013 - 2014	

FUND ACCOUNTS
 KIPKELION CONSTITUENCY
 P.O. BOX 160 KIPKELION
 DATE: _____


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

		Kshs	Kshs
	Total	NIL	NIL
2110000	4 COMPENSATION OF EMPLOYEES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,226,960.00	165,480.00
	Total	1,226,960.00	165,480.00
2200000	5 USE OF GOODS AND SERVICES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210100	Utilities, supplies and services	76,087.90	20,000.00
2210500	Printing, advertising and information supplies & services	433,497.60	
2211200	Fuel ,oil & lubricants	1,339,249.00	300,000.00
2211300	Other operating expenses	11,926.50	154,290.00
20100	Routine maintenance – vehicles and other transport equipment	601,041.90	388,133.70
	Total	2,461,802.90	862,423.70
2210800	6 COMMITTEE EXPENSES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210802	Other committee expenses	1,350,300.00	1,823,000.00
2210809	Commitee allowance	3,365,900.00	2,398,091.00
	TOTAL	4,716,200.00	4,221,091.00

FUND ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION

 Date: _____ Sign: _____

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

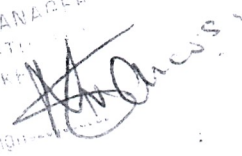
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2630204	Transfers to primary schools		11,800,000.00	10,350,000.00
2630205	Transfers to secondary schools		15,600,000.00	9,650,000.00
2630207	Transfers to Health institutions		5,182,759.00	-
	TOTAL		32,582,759.00	20,000,000.00
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2640101	Bursary -Secondary		6,068,790.00	2,483,500.00
2640102	Bursary -Tertiary		14,683,800.00	3,611,424.00
2640504	water		5,615,636.00	2,500,000.00
2640505	Agriculture (food security)		748,318.00	-
2640507	Security		2,798,600.00	2,500,000.00
2640508	Roads		15,871,270.00	6,300,000.00
2640509	Sports		1,223,900.00	-
2640510	Environment		1,196,000.00	-
2640200	Emergency Projects (specify)		5,385,796.00	351,260.00
	Total		53,592,110.00	17,746,184.00
2120000	9 SOCIAL SECURITY BENEFITS			
			2014 - 2015	2013 - 2014
			Kshs	Kshs

CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

2120101	Employer contribution to NSSF		39,200.00	2,880.00	
	Total		39,200.00	2,880.00	
3100000	10 ACQUISITION OF ASSETS				
	Non Financial Assets		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
	Total		NIL	NIL	
	11. OTHER PAYMENTS				
	TOTAL		NIL	NIL	
	12A: Bank Balances (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>KCB BANK, LONDIANI BRANCH A/C no.</i>		38,911,563.40	29,545,228.30	
	Total		38,911,563.40	29,545,228.30	
	12B: CASH IN HAND)				
			2014 - 2015	2013 - 2014	
			Kshs (30/6/2015)	Kshs (30/6/2014)	
	Total		NIL	NIL	
	12C: OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>	Date imprest taken	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Ksh</i>
	Total				NI

FUND ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION

 Date:

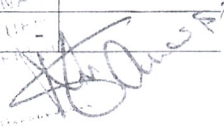
CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

13 BALANCES BROUGHT FORWARD				
			2014 - 2015	2013 - 2014
			Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts			29,545,228.30	-
Total			29,545,228.30	NIL
14 PRIOR YEAR ADJUSTMENTS				
			2014 - 2015	2012 - 2013
			Kshs	Kshs
Total			NIL	NIL
15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
			2014 - 2015	2013 - 2014
			Kshs	Kshs
TOTAL			NIL	NIL
15.2: PENDING STAFF PAYABLES (See Annex 2)				
			Kshs	Kshs
TOTAL			NIL	NIL
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 (<i>specify</i>)			-	-

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION
KENYA



CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

		-	-
--	--	---	---

15. OTHER IMPORTANT DISCLOSURES

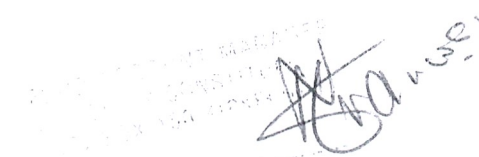
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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



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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

Public Accountant
 Registered Member
 Institute of Public Accountants
 Kenya

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
Liloch primary school		200,000.00			200,000.00		AWAITING BILL OF QUANTITIES
Nyagacho primary school		300,000.00			300,000.00		AWAITING BILL OF QUANTITIES
Kerengeti primary school		200,000.00			200,000.00		AWAITING BILL OF QUANTITIES
Magire primary school		400,000.00			400,000.00		AWAITING BILL OF QUANTITIES
Samolel primary school		500,000.00			500,000.00		AWAITING BILL OF QUANTITIES
Kipkelion Township primary school		300,000.00			300,000.00		AWAITING BILL OF QUANTITIES
Kipchorian primary school		200,000.00			200,000.00		AWAITING BILL OF QUANTITIES
Tuiyobei primary school		200,000.00			200,000.00		AWAITING BILL OF QUANTITIES
Kenyelet primary school		300,000.00			300,000.00		AWAITING BILL OF QUANTITIES
Tumaek primary school		500,000.00			500,000.00		AWAITING BILL OF QUANTITIES
Ngerdalel primary school		600,000.00			600,000.00		AWAITING BILL OF QUANTITIES

FUND ACCOUNT M/2014/GRH
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION

Signature: 
 Date:

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2015

Lesirwa primary school	200,000.00				200,000.00		AWAITING BILL OF QUANTITIES
Lelechwet primary school	800,000.00				800,000.00		AWAITING BILL OF QUANTITIES
Tingoro primary school	400,000.00				400,000.00		AWAITING BILL OF QUANTITIES
Pinus primary school	400,000.00				400,000.00		AWAITING BILL OF QUANTITIES
Barsjele primary school	400,000.00				400,000.00		AWAITING BILL OF QUANTITIES
Chemogoch secondary school	300,000.00				300,000.00		AWAITING BILL OF QUANTITIES
Kabias secondary school	300,000.00				300,000.00		AWAITING BILL OF QUANTITIES
Chepkechei secondary school	1,000,000.00				1,000,000.00		AWAITING BILL OF QUANTITIES
Kipteris girls secondary school	500,000.00				500,000.00		AWAITING BILL OF QUANTITIES
Liloch secondary school	800,000.00				800,000.00		AWAITING BILL OF QUANTITIES
Barsjele secondary school	600,000.00				600,000.00		AWAITING BILL OF QUANTITIES
Sugutek secondary school	500,000.00				500,000.00		AWAITING BILL OF QUANTITIES
Siret secondary school	500,000.00				500,000.00		AWAITING BILL OF QUANTITIES
Ngendalel dispensary.	300,000.00				300,000.00		AWAITING BILL OF QUANTITIES
Kapkwen-chepkunyuk dispensary	350,000.00				350,000.00		AWAITING BILL OF QUANTITIES
Mentera (chumbek) dispensary							AWAITING BILL OF QUANTITIES

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION

Date:
Signature: 

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2015

Tingatela dispensary	300,000.00	300,000.00		300,000.00		AWAITING BILL OF QUANTITIES
Kapkwen – kipkelion dispensary	350,000.00	350,000.00		350,000.00		AWAITING BILL OF QUANTITIES
Kimoligit dispensary	300,000.00	300,000.00		300,000.00		AWAITING BILL OF QUANTITIES
Fort-ternan sub district hospital	400,000.00	400,000.00		400,000.00		AWAITING BILL OF QUANTITIES
	500,000.00	500,000.00		500,000.00		AWAITING BILL OF QUANTITIES
Sub-Total	12,900,000.00	12,900,000.00		12,900,000.00		
Amounts due to other grants and other transfers						
Lemotit-kiptangit water project	1,000,000.00	1,000,000.00		1,000,000.00		AWAITING BILL OF QUANTITIES
Segetet water project	150,000.00	150,000.00		150,000.00		AWAITING BILL OF QUANTITIES
Kapsho-kaula	300,000.00	300,000.00		300,000.00		AWAITING BILL OF QUANTITIES
Kwenet water project	200,000.00	200,000.00		200,000.00		AWAITING BILL OF QUANTITIES
Songonyet-kapkures-sereng water project	500,000.00	500,000.00		500,000.00		AWAITING BILL OF QUANTITIES
Teldet water project	500,000.00	500,000.00		500,000.00		AWAITING BILL OF QUANTITIES
Kokwet-kaplelit	300,000.00	300,000.00		300,000.00		AWAITING BILL OF QUANTITIES
Tachasis water project	800,000.00	800,000.00		800,000.00		AWAITING BILL OF QUANTITIES
Laliat-kipsegi water project	300,000.00	300,000.00		300,000.00		AWAITING BILL OF QUANTITIES

FUND ACCOUNT MANAGER 22
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION

[Signature]

10/10/2015 10:10:10 AM

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015

Nduro water project	400,000.00						400,000.00	AWAITING BILL OF QUANTITIES
Timbilil water project	500,000.00						500,000.00	AWAITING BILL OF QUANTITIES
Chesonoi water project	500,000.00						500,000.00	AWAITING BILL OF QUANTITIES
Kichawir(chesigot) water project	400,000.00						400,000.00	AWAITING BILL OF QUANTITIES
Chepkunyuk water project	357,685.00						357,685.00	AWAITING BILL OF QUANTITIES
Chemogoch (singoiywek) water project	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Chemogoch Chief's office	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Cherara(Kapleit) Chief's office	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Macheisok Chief's office	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Toroton Chief's office	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Kamasian Chief's office	300,000.00						300,000.00	AWAITING BILL OF QUANTITIES
Kamasian D.O.'s office	200,000.00						200,000.00	AWAITING BILL OF QUANTITIES
Kiptenden-kapkurin road	500,000.00						500,000.00	AWAITING BILL OF QUANTITIES
Kilengel road	500,000.00						500,000.00	AWAITING BILL OF QUANTITIES
Kaisüku-simotwet road	350,000.00						350,000.00	AWAITING BILL OF QUANTITIES
Siret factory road								AWAITING BILL OF QUANTITIES

FUND ACCOUNT MANAGER
 KIPKELION CONSTITUTION
 P.O. BOX 150 KIPKELION

[Signature]
 Date:

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015

	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	QUANTITIES
Borot road	400,000.00					AWAITING BILL OF QUANTITIES
Korosiot road	400,000.00					AWAITING BILL OF QUANTITIES
Tunnel-chumbek road	400,000.00					AWAITING BILL OF QUANTITIES
Bartera road	200,000.00					AWAITING BILL OF QUANTITIES
Kapluso bridge	500,000.00					AWAITING BILL OF QUANTITIES
Kimologit-tingatela bridge	159,486.00					AWAITING BILL OF QUANTITIES
Coffee research minihaa bridge	400,000.00					AWAITING BILL OF QUANTITIES
Tendon-kurin bridge	400,000.00					AWAITING BILL OF QUANTITIES
BURSARY	1,194,392.40					AWAITING CDFCs RESOLUTION
Sub-Total	13,911,563.40				13,911,563.40	
Others (specify)						
AUDIT						
KIPSINENDE TECHNICAL INSTITUTE	500,000.00					AWAITING CDFCs RESOLUTION
KIPKELION LIBRARY	10,000,000.00					AWAITING CDFCs RESOLUTION
MONITORING AND EVALUATION	1,000,000.00					AWAITING CDFCs RESOLUTION
Sub-Total	600,000.00				600,000.00	AWAITING CDFCs RESOLUTION

FUND ACCOUNT MANAGER
KIPKELION CONSTITUENT
P.O. BOX 150 KIPKELION

Date:
Signature: 

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost		Historical Cost (Kshs) 2013/14
	(Kshs) 2014/15	(Kshs)	
Buildings and structures	1,800,000.00		1,800,000.00
Transport equipment	4,450,000.00		4,450,000.00
Office equipment, furniture and fittings	217,600.00		217,600.00
ICT Equipment, Software and Other ICT Assets	163,000.00		163,000.00
Total	6,630,600.00		6,630,600.00

FUND ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION
 SIGNATURE

