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REPORT

OF

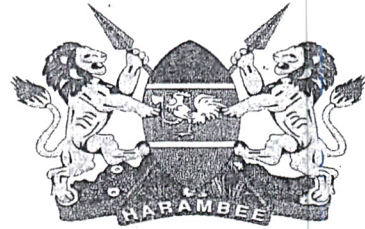
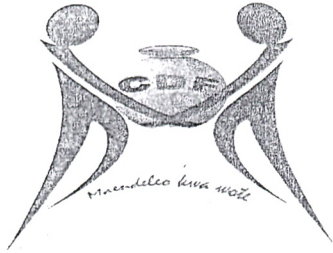
THE AUDITOR-GENERAL

ON

*paper laid by
the Leader of
Majority on 01/02/17
@muh*

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
FUNYULA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015

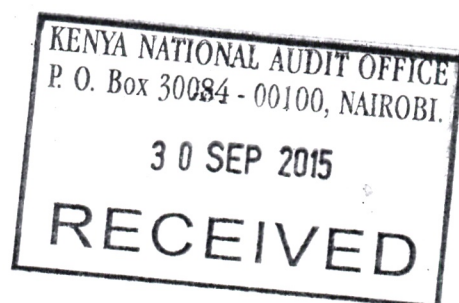


CONSTITUENCY DEVELOPMENT FUND- FUNYULA CONSTITUENC

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 Se
Accounting Standards (IPSAS)



CONSTITUENCY DEVELOPMENT FUND- FUNYULA 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *funyula 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	MOSES ODUOR
3.	Accountant	HEZRON O. KAGUMA
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 44
FUNYULA
CDF OFFICE FUNYULA
KENYA

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

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

I take this opportunity to present to you Funyula constituency development fund 2014/15 report and financial statement. The Reports and Financial Statement has been prepared on cash basis method of financial Reporting, Using accounting policies in line with international public sector Accounting standard (IPSAS). Therefore the financial Statement gives a true and fair view of the state of Funyula constituency development fund financial transaction during the financial year ended June 30th 2015.

The Budget performance against the actual amounts was impressive in most of expense items. Since for most of expense items, percentage of utilization was more than 65% except for 2 expense items that have overutilization and underutilization. This was due to under budgeting and over budgeting for the 2 expense items at the beginning of the year.

KEY ACHIEVEMENTS FOR THE CDF

1. The constituency development fund Bursary Funds has enabled students from family that can't afford school fees be able to pursue their education up to university level.
2. By constituency development fund being used to construct learning facilities in school, student enrolment in schools has increased hence leading to our county having learned citizens.
3. The constituency development fund has been used to construct health facilities in constituencies which have lead to reduced cases of Death in the country.

EMERGING ISSUES RELATED TO THE CDF

Since the promulgation of the new constitution, some of the provisions of constituency development fund act 2013 become inconsistency with the New Constitution. This led to the legality of the constituency development fund act 2013 being challenged in the court. Hence Members of Parliament should enact new legislation that's in line with the new Kenyan constitution to protect constituency development fund.

IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD.

1. Due to increasing primary and secondary school student enrolment the current constituency development fund allocation is not sufficient to meet demand for infrastructure by school. Therefore the National Government should increase allocation of funds for constituency development fund.
2. Implementing proposed projects takes a bit long because of delayed disbursement of funds by constituency development fund Board to constituencies. This makes the constituent not make use of projects early enough. Therefore the Kenya National Governments should disburse Funds to constituency development fund board very fast for onward disbursement to constituencies.

**FUNYULA CONSTITUENCY
DEVELOPMENT FUND.
P. O. BOX 44 - 50406, FUNYULA
DATE:.....**



CHAIRPERSON CDFC

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-FUNYULA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Funyula Constituency set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

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

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 controls relevant to the entity's

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

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1. Presentation, Accuracy and Completeness of the Financial Statements

According to the International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the National Treasury, the management is required to include the action taken on the previous year's auditor's recommendations. In the year 2013/2014, Funyula CDF had an except for opinion. However, no report on the progress on follow up of the audit issues raised was included in the financial statements for the year under review. The presentation of the financial statements was therefore not in conformity with IPSAS (Cash Basis) as prescribed by the National Treasury and in accordance with the Public Finance Management Act, 2012.

Further, the Fixed Assets Register did not include assets acquired totaling Kshs.91,790 under Annex 4 to the financial statements. In addition, the total assets as per the fixed assets summary Annex 4 is Kshs.21,791,468 for both 2013/2014 and 2014/2015 as compared with Kshs.4,561,400 for 2014/2015.

Consequently, the accuracy, completeness and presentation of the financial statements as at 30 June 2015 could not be confirmed.

2. Unaccounted for Repairs and Fuel

The Fund incurred Kshs.548,427 on repair of motor vehicles and purchase of fuel amounting to Kshs.200,000. However, the expenditure was not accounted for through stores records as required. As a result the propriety of the expenditure could not be confirmed.

3. Unsupported Bursary Funds

The Fund disbursed bursaries amounting to Kshs.20,993,555 to beneficiaries in various institutions. However, no returns/acknowledgement documents were provided from the institutions to confirm receipt of the funds on behalf of the beneficiaries. Consequently, the propriety of the disbursement of bursaries of Kshs.20,993,555 could not be confirmed.

4. Excessive Use of Cash Payments

The Fund spent on use of goods and other services Kshs.4,114,189, However, out of this amount Kshs.3,241,290 was paid in cash to the Fund Manager for procurement of

goods and services. The manager has not explained why these payments were not made to the supplier/payees through cheques or funds transfer in view of the inherent risk of cash payments and non-compliance with procurement law and regulations.

In the circumstances, the propriety of cash payments of Kshs.3,241,290 could not be ascertained.

Adverse Opinion

In my opinion because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Constituencies Development Fund-Funyula Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with Constituencies Development Fund Act, 2013.

Other Matter

1. Budgetary Control and Performance

During the year under review, the Fund had an approved budget of Kshs.160,509,544 but only received Kshs.125,916,697 resulting to underfunding of Kshs.34,592,248 as a result of delayed disbursements. The Fund thus only spent an amount of Kshs.125,916,697 as summarized below;

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs.	Kshs.	Kshs.	%
RECEIPTS				
Transfers from CDF Board	160,509,544	125,916,697	34,592,848	78.4%
PAYMENTS				
Compensation of Employees	2,600,000	2,444,085	155,915	94%
Use of Goods and Services	2,563,264	4,114,189	1,550,925.7	160%
Committee Expense	3,900,000	3,985,860	85,860	102.2%
Transfers to Other Government Units	65,120,949	60,382,759	4,738,190	92.7%
Other Grants and Transfers	83,328,721	54,898,014	28,430,707	65.8%
Social Security Benefits				
Acquisition of Assets	625,000	91,790	533,210	14.7%
TOTAL	158,137,934	125,916,697	32,221,237	76.6%

Consequently, the budget targets and goals were not met as planned.

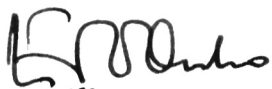
2. Project Implementation and Management

The Fund allocated a total amount of Kshs.184,593,440 for sixty two (62) projects within the two years ending 30 June 2015. Fifty three (53) projects costing Kshs.142,952,178 were completed, 1(one) project had not started while six (6) projects with a total allocation of Kshs.35,091,003 were ongoing. This includes Nanguba Ganga Busijo Water Project under the Water Department which is being

implemented in phases since 2009/2010 at a cost of Kshs.71,293,908 (for the year (2014/2015 Kshs.3,700,000 was disbursed) as shown below:

Sector/Status	Complete		Not Started		Ongoing		Reallocated		Total	
	No	Allocation	No	Allocation	No	Allocation	No	Allocation	No	Allocation
Administration	6	20,344,264	1	500,000			1	5,400,259	8	26,244,523
Education	34	87,690,256			4	9,901,521	1	650,000	39	98,241,777
Environment	2	3,467,449							2	3,467,449
Health	2	4,982,759							2	4,982,759
Roads	4	18,000,000							2	18,000,000
Security	3	5,000,000							3	5,000,000
Sports	2	3,467,449							2	3,467,449
Water					2	25,189,482			2	25,189,482
Total	53	142,952,178	1	500,000	6	35,091,003	2	6,050,259	62	184,593,440

The delay in project implementation impacts negatively on service delivery to the residents and value for money is not realized from the expenditure on incomplete or unimplemented projects.



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

Nairobi

11 January 2017

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

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	34,592,847.55	6,221,475.30
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		34,592,847.55	6,222,475.30
REPRESENTED BY			
Fund balance b/fwd	13	6,221,475.30	27,368.10
Surplus/Deficit for the year		28,371,372.25	6,194,107.20
Prior year adjustments	14	0	0
NET FINANCIAL POSSITION		34,592,847.55	6,221,475.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The funyula CDF financial statements were approved on 23/9/15 2015 and signed by:

FUNYULA CONSTITUENCY
 DEVELOPMENT FUND.
 P. O. BOX 44 - 50406, FUNYULA
 DATE:.....

[Handwritten Signature]

Chairman - CDFC

[Handwritten Signature]

Fund Account Manager

CDF
 ACCOUNTS MANAGER
 SIGN: *[Handwritten Signature]*
 DATE: 23/9/2015

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income(a)		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	154,288,068.80	78,218,040.2
Other Receipts	3	0	0
		154,288,068.80	78,218,040.2
Payments for operating expenses (b)			
Compensation of Employees	4	2,444,085	1,364,300
Use of goods and services	5	4,115,004.55	4,714,842
Committee Expenses	6	3,985,860	900,000
Transfers to Other Government Units	7	60,382,759	22,900,000
Other grants and transfers	8	54,897,198	42,144,791
Social Security Benefits	9	0	0
Other expenses	11	0	0
Adjusted for:			
Adjustments during the year		0	0
Sub total		0	0
Net cash flow from operating activities (c=a-b)		125,824,906.55	72,023,933
		28,463,162.25	6,194,107.20
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(91,790)	0
Net cash flows from Investing Activities (d)		(91,790)	0
CASHFLOW FROM FINANCING ACTIVITIES			
Net cashflow from financing activities (e)		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT(f=c+d+e)		28,371,372.25	6,194,107.20
Cash and cash equivalent at BEGINNING of the year (g)	13	6,221,475.30	27,368.10
Cash and cash equivalent at END of the year (h=f+g)	12A	34,592,847.55	6,221,475.30


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The funyula CDF financial statements were approved on 9/3/15 2015 and signed by:


**FUNYULA CONSTITUENCY
DEVELOPMENT FUND.
P. O. BOX 44 - 50406, FUNYULA**

DATE:.....

Schambe

Chairman CDFC



Fund Account Manager
CDF FUNYULA
ACCOUNTS MANAGER
SIGN: 
DATE: 23/9/2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense					Budget	
Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	108,830,012	51,679,532.10	160,509,544.90	125,916,697.35	34,592,847.55	78.4%
Proceeds from Sale of Assets	0			0		
Other Receipts	0			0		
PAYMENTS						
Compensation of Employees	2,600,000		2,600,000	2,444,085	155,915	94%
Use of goods and services	2,563,263.70		2,563,263.7	4,114,189.40	-1,550,925.70	160.5%
Committee Expenses	3,900,000		3,900,000	3,985,860	-85,860	102.2%
Transfers to Other Government Units	32,238,190	32,882,759	65,120,949	60,382,759	4,738,190	92.7%
Other grants and transfers	66,903,558.30	16,425,163	83,328,721.30	54,898,013.95	28,430,707.35	65.8%
Social Security Benefits						
Acquisition of Assets	625,000	0	625,000	91,790	533,210	14.7%
Other Payments						
TOTALS	108,830,012	49,307,922	158,137,934	125,916,697.35		76.6%


(a). There was overutilization of use of goods and services expense item by 160%. Because of under budgeting for use of goods and services expense when the year was beginning.

(b). There was underutilization of acquisition of asset expense item due to re-allocation of the funds to other expense item that had under budgeted funds for.

The funyula CDF financial statements were approved on 23/9/ 2015 and signed by:

FUNYULA CONSTITUENCY
DEVELOPMENT FUND.
P.O. BOX 44 - 50406, FUNYULA
Chairman CDF
DATE:.....


Fund Account Manager

CDF FUNYULA
ACCOUNTS MANAGER
SIGN: 
DATE: 23/9/2015

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014	
	Kshs	Kshs	
CDF Board			
AIE NO. 750148		45,458,056.80	
AIE NO. 750440	27,207,627.25		
AIE NO. 796541	14,324,377.55		
AIE NO. 796731	12,883,001		
AIE NO. 796091	27,207,503.20		
AIE NO. 797192	27,207,503.00		
TOTAL	108,830,012.00	45,458,056.80	154,288,068.80

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	xxx

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	xxx	xxx

4. COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	2,444,085	1,364,300
TOTAL	2,444,085	1,364,300

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	14,500,000	12,400,000
Transfers to secondary schools (see attached list)	35,200,000	2,700,000
Transfers to tertiary institutions (see attached list)	5,700,000	7,800,000
Transfers to health institutions (see attached list)	4,982,759	-
TOTAL	60,382,759	22,900,000

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	14,235,750	17,652,200
Bursary – tertiary institutions (see attached list)	4,672,000	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	1,530,000	-
Water projects (see attached list)	17,589,482	-
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	2,425,000	-
Security projects (see attached list)	2,500,000	-
Roads projects (see attached list)	4,500,000	-
Sports projects (see attached list)	1,667,449	-
Environment projects (see attached list)	3,467,449	-
Emergency projects (see attached list)	-	-
Constituency office project	2,310,068	-
Other current transfers	-	24,429,591
Total	54,897,198	42,144,791

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	-	-
	XX	XX

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	91,790	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	91,790	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

Specify	2014 - 2015 Kshs	2013 - 2014 Kshs
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xxx	xxx
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12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<i>Equity bank of Kenya account no.0780292650348</i>	34,592,847.55	6,221,475.30
Total	34,592,847.55	6,221,475.30

CONSTITUENCIES DEVELOPMENT FUND – FUNYULA CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	Xxx	xxx	xxx
Total		Xxx	xxx	xxx

[Include an annex of the list is longer than 1 page.]

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	6,221,475.30	27,368.10
Cash in hand	-	-
Imprest	-	-
Total	6,221,475.30	27,368.10

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (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

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

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						

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					

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						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	Historical Cost (Kshs)
	2014/15	2013/14
Land	-	-
Buildings and structures	17,240,068-	17,240,068-
Transport equipment	3,713,200	3,713,200
Office equipment, furniture and fittings	469,550	469,550
ICT Equipment, Software and Other ICT Assets	378,650	378,650
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	4,561,400	4,561,400