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OFFICE OF THE AUDITOR-GENERAL



REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
WEBUYE EAST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE EAST

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

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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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The 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.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	George Shibanda
3.	District Accountant	Ezekiel Mugita

(d) Fiduciary Oversight Arrangements

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

1. Lawrence Sitati Wangwe
2. George Shibanda
3. Pascalia Nyaboke Makhakha
4. Rabecca Injete Wawire
5. Martin N. Wafula
6. Johnsmith Kakai Muyira
7. Makokha Kwanusu
8. Grace Sakula
9. Linette Nambengele Wabusya
10. National government officer

(e) Constituency Headquarters

P.O. Box 404
Webuye, Kenya

(f) Constituency Contacts

Telephone: (254) 0723747868
E-mail: cdfwebuyeeast@cdf.go.ke
Website: www.cdfwebuyeeast.go.ke

(g) Constituency Bankers

KCB bank Webuye
Ac No. 01120534809500

(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

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

(a) INTER-BUGDET COMPARISON

The budgeted amount in the financial year 2014-2015 has been well utilised in completion and commencing of various projects within the Webuye East Constituency as compared to the previous financial year 2013-2014 as will be seen in the financial statements.

(b) ACHIEVEMENT

The constituency has been able to acquire various achievements in this financial year 2014-2015 through the funds that were disbursed to its CDF account. Through CDF the constituency has been in a position to support large number of students both in the secondary and tertiary levels of education from less well-off families; the funds have also assisted in establishment and improvement of education centres hence enabling reduce illiteracy and increasing access to quality education under good conditions; the CDF has also built a health centres ,uplifted sporting activities within the constituency through organising of competitions and rewarding those that have won, participated in fostering environmental welfare by planting of trees, the amount has also enhanced the security of the region through building of camps and administration offices.

(c) EMERGING ISSUES

Board of Management of schools and parents have forgotten their work such that they have left all the responsibilities to the CDF making it a little hard for the CDFC to address all the challenges.

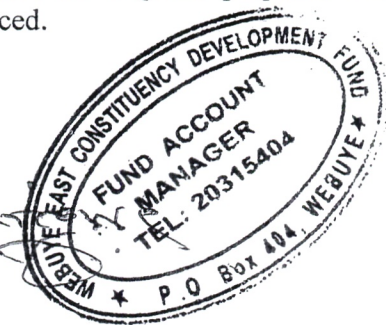
(d) CHALLENGES

The PMCs have not been following the right procedures in procurement processes such as tendering and also the Ministry of Works lately has been causing delays on the preparation of various project's BQs with the aim of getting funds.

(e) RECOMMENDATIONS

Due to the above mentioned challenges the following if so enforced will be able to minimise the challenges faced. To reduce the period with which procurement process takes, to encourage the PMCs to strictly follow the correct procurement steps and procedures and to enforce tough measures b the law in order to make sure the BQs are prepared within the shortest period possible to reduce the delays earlier on experienced.

Sign
Chairman CDFC



II. STATEMENT OF CONSTITUENCY 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 Constituency shall prepare financial statements in respect of that Constituency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

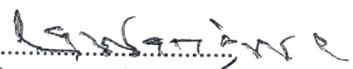
The Fund Account Manager in charge of the Webuye East CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

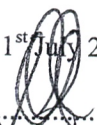
The Fund Account Manager in charge of the Webuye East CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Webuye West CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Webuye East CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.


The Fund Account Manager in charge of the Webuye East CDF confirms that the Constituency has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Webuye East CDF financial statements were approved and signed on 1st July 2015.


.....
Lawrence Sitati Wangwe
Chairman - CDFC
DATE..... 1st July 15.....


.....
George Shibanda
Fund Account Manager
DATE..... 1st July 15.....



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Webuye East Constituency set out on pages 5 to 25 which comprise the statement of assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows for the year then ended, summary statement of appropriation : recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

Report of the Auditor-General on Constituencies Development Fund-Webuye East 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.

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

Basis for Qualified Opinion

1.0. Presentation and Disclosure of the Financial Statements

The International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the National Treasury requires, the management to include among the financial statements presented for audit a report on action taken to address previous year auditor's recommendations. In the year 2013/2014, Webuye East CDF had a qualified audit report. However, a report on follow-up on the audit issues raised was not included in the financial statements for the year under review.

In the circumstance, the presentation of the financial statements are not in conformity with IPSAS (Cash Basis).

2.0. Budgetary Control and Performance

The Fund's approved budget the year under review was Kshs.104,579,078.00 but expenditure incurred totalled Kshs.76,136,314.80 thus resulting in under-expenditure of Kshs.28,442,763.20. The Fund recorded (over)/under expenditure on various budget lines as analyzed in the table below:

ITEMS	Current year budget	Current year Actual Expenditure	Difference between actual and budget	Difference %
	Kshs	Kshs	Kshs	
Compensation of employees	2,311,935.00	1,790,786.40	521,148.60	22.54
Use of goods and services	2,460,000.00	3,896,164.25	(1,436,164.25)	(58.38)
Committee Expenses	3,159,484.00	3,199,500.00	(40,016.00)	(1.27)
Transfers to Other Government Units	76,479,931.00	57,529,931.00	18,950,000.00	24.78
Other grants and transfers	13,132,325.00	9,646,852.15	3,485,472.85	26.54
Social Security Benefits	35,403.00	73,081.00	(37,678.00)	(106.43)
Acquisition of Assets	7,000,000.00	-	7,000,000.00	100.00
Total Payments	104,579,078.00	76,136,314.80	28,442,763.20	27.20

The Fund did not acquire any assets during the year under review though it had an approved budget for the item totaling to Kshs.7,000.000. No explanation has been provided for the anomaly. As a result of the under-expenditure, the fund failed to meet its performance targets and deliver expected services to constituents as planned.

3.0. Project Implementation

The CDF implemented a total of 56 projects/programs by different sectors during the financial year. As at the time of audit in February 2016, 29 or 52% of the projects had been completed while works on 27 (or 48%) of the projects were ongoing.

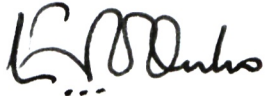
Project Implementation performance					
Sector	Total Project Cost (Kshs.)				% of completed projects
		Ongoing	Completed	TOTAL	
Education	64,779,931.00	12	24	36	67%
Bursary	4,962,076.00	1	3	4	75%
Health	1,700,000.00	2	-	2	0%
Environment	300,000.00	-	2	2	100%
CDF Offices	7,000,000.00	1	-	1	0%
Emergency	5,400,249.00	1	-	1	0%
M&E	1,500,000.00	4	-	4	0%
Administration	6,009,892.00	3	-	3	0%
Security	700,000.00	3	-	3	0%
TOTAL	92,352,148.00	27	29	56	52%
% implementation over Budgeted projects		48%	52%	100%	

4.0 Undisbursed Allocation

The Fund received Kshs.92,242,956.75 in the year against total allocation of Kshs.102,442,954.00 resulting in undisbursed funds of Kshs.10,199,997.25. No explanation was provided for the underfunding.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of Constituencies Development Fund - Webuye East 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 comply with Constituencies Development Fund Act, 2013.



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

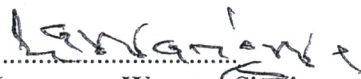
Nairobi

07 December 2016


III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
RECEIPTS		Ksh	Kshs
Transfers from CDF board-AIEs' Received	1	92,242,956.75	71,547,621.00
Proceeds from Sale of assets	2	0.00	0.00
Other Receipts	3	2,336,120.75	0.00
TOTAL RECEIPTS		94,579,078.75	71,547,621.00
PAYMENTS			
Compensation of Employees	4	1,790,786.80	666,036.00
Use of goods and services	5	3,896,164.15	3,051,894.75
Committee meeting allowances	6	3,199,500.00	726,306.75
Transfers to Other Government Units	7	57,529,931.00	51,672,756.00
Other grants and transfers	8	9,646,852.15	12,061,226.75
Social Security Benefits	9	73,081.00	33,280.00
Acquisition of Assets	10	0.00	0.00
Other Payments	11	0.00	1,000,000.00
TOTAL PAYMENTS		76,136,315.20	69,211,475.25
SURPLUS/DEFICIT		18,442,762.80	2,336,120.75

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 1st July 2015 and signed by:


 Lawrence Wangwe Sitati
 Chairman - CDFC
 DATE.....1st July/15.....




 George Shibanda
 Fund Account manager
 DATE.....1st July, 2015.....

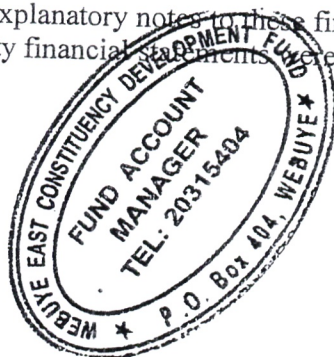
V. STATEMENT OF CASH FLOW

Receipts for operating Activities	NOTES	2014-2015	2014-2015	2013-2014	2013-2014
Transfers from the CDF Board	1	92,242,956.75		71,547,621.00	
Other Revenues	3	2,336,121.25	94,579,078.75	-	71,547,621.00
Payments for operating expenses					
Compensation of Employees	4	1,790,786.80		666,036.00	
Use of goods and services	5	3,896,164.15		3,051,894.75	
Committee Expenses	6	3,199,500.00		726,306.75	
Transfers to Other Government Units	7	57,529,931.00		51,672,756.00	
Other grants and transfers	8	9,646,852.15		12,061,226.75	
Social Security Benefits	9	73,081.00		33,280.00	
Other Expenses	11		76,136,315.20	1,000,000.00	69,211,500.25
Adjusted for:					
Adjustments during the year			0		
Net cash flow from operating activities			18,442,762.80		-
CASHFLOW FROM INVESTING ACTIVITIES					2,336,121.25
Proceeds from Sale of Assets	2	0.00			
Acquisition of Assets	10	0.00			
Net cash flows from Investing Activities					0
CASHFLOW FROM FINANCING ACTIVITIES					
Net cash flow from financing activities					
NET INCREASE/ IN CASH AND CASH EQUIVALENT			18,442,762.80		2,336,121.25
Cash and cash equivalent at BEGINNING of the year	16				
Cash and cash equivalent at END of the year			18,442,762.80		2,336,121.25

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 1st July 2015 and signed by:

Lawrence Sitati Wangwe

 Lawrence Sitati Wangwe
 Chairman CDFC
 DATE..... 1st July 2015



George Shibanda

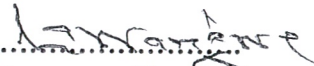
 George Shibanda
 Fund Account Manager
 DATE..... 1st July 2015

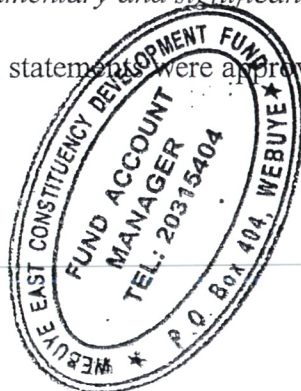
VI: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

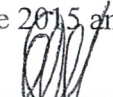
NOTE	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget	% Var
		a	b	c=a+b	d	e=c-d	f=d/c %	e/c*100
4	Compensation of Employees	2,311,935.00		2,311,935.00	1,790,786.80	521,148.20	0.774583541	29.10163
5	Use of goods and services	2,460,000.00		2,460,000.00	3,896,164.15	(1,436,164.15)	1.583806565	-36.861
6	Committee Members Expenses	3,159,484.00		3,159,484.00	3,199,500.00	40,016.00	0.96460893	3.668955
7	Transfers to Other Government Units	76,479,931.00		76,479,931.00	57,529,931.00	18,950,000.00	0.865372905	15.55712
8	Other grants and transfers	13,132,325.00		13,132,325.00	9,646,852.15	3,485,472.85	0.849020966	17.78272
9	Social Security Benefits	35,403.00		35,403.00	73,081.00	(37,678.00)	2.064260091	-51.5565
10	Acquisition of Assets	7,000,000.00		7,000,000.00	-	7,000,000.00		
13	Finance Costs, including Loan Interest	-		-	-	-		
14	Repayment of principal on Domestic and Foreign borrowing	-		-	-	-		
11	Other Payments	-		-	-	-		
	TOTALS	104,579,078.00	-	104,579,078.00	76,136,315.20	18,442,762.80	81.81403982	92442854

- a. [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category]
 b. [Provide below a commentary and significant underutilization (below 50% of utilization) and any overutilization]

The Webuye East CDF financial statements were approved on 30th June 2015 and signed by:


 Lawrence Sitati Wangwe
 Chairman - CDFC
 DATE.....1st July 2015




 George Shibanda
 Fund Account Manager
 DATE.....20th July 2015

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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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 Constituency.

2) Recognition of revenue and expenses

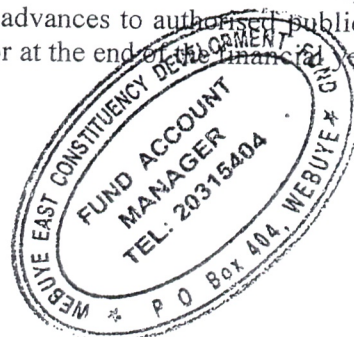
The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

3) In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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 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.



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 Constituency'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 Constituency'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**

This is the second year the Constituency is preparing financial statements and therefore has comparative figures that is year 2013-2014 financial year and 2014-2015 financial year.

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.

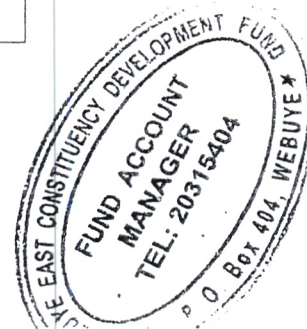


1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

GFS Codes	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	AIE NO.75046	7,300,000.00	2,000,000.00
		AIE NO.759556	18,260,739.00	26,619,048.00
		AIE NO.796698	14,336,443.55	42,928,573.00
		AIE NO.796895	11,224,296.00	
		AIE NO.797069	25,560,739.00	
		AIE NO.	15,560,739.20	
				-
1330408	Conditional grants	AIE NO...	-	-
		AIE NO...	-	
1330409	Receipt from other Constituency		-	
	TOTAL		92,242,956.75	71,547,621.00

1. PROCEEDS FROM SALE OF ASSETS

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

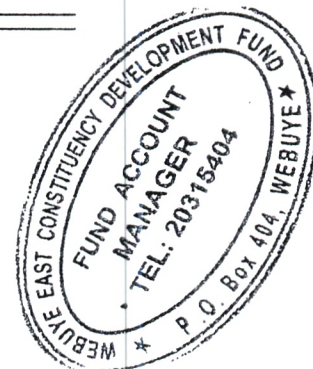


3 OTHER RECEIPTS

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
1410107 Interest Received	-	-
1410405 Rents	-	-
1420601 Sale of tender documents	-	-
Other Receipts Not Classified		
1450207 Elsewhere (specify)	2,336,121.25	-
Total	2,336,121.25	

4 COMPENSATION OF EMPLOYEES

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
2110201 Basic wages of contractual employees	1,144,528.40	528,427.22
2110202 Basic wages of casual labour	-	
Personal allowances paid as part of salary		
2110301 House allowance	238,260.00	150,000.00
2110314 Transport allowance	-	-
2110320 Leave allowance	-	-
2110326 Other personnel payments	-	-
2710120 gratuity	407,998.40	23,168.78
Total	1,790,786.80	701,596.00

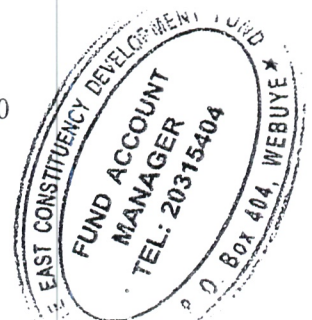


5 USE OF GOODS AND SERVICES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
2210100 Utilities, supplies and services	1,247,934.15	
2210104 Office rent	605,000.00	660,000.00
2210200 Communication, supplies and services	-	480,000.00
2210300 Domestic travel and subsistence	62,640.00	
2210500 Printing, advertising and information	-	
2210600 Rentals of produced assets	-	
2210700 Training expenses	-	548,000.00
2210800 Hospitality supplies and services	-	
2210900 Insurance costs	135,608.00	
2211000 Specialised materials and services	-	
2211100 Office and general supplies	580,000.00	401,622.00
2211200 Fuel ,oil & lubricants	1,000,000.00	670,00.00
2211300 Other operating expenses	-	
2220100 Routine maintenance	264,982.10	292,272.75
2220200 Routine maintenance – other assets	-	
Total	3,896,164.25	3,051,894.75

6 COMMITTEE EXPENSES

Description	2014 - 2015 Kshs	2013 – 2014 Kshs
2210802 Other committee expenses	1,999,500.00	626,000.00
2210809 Committee allowance	695,000.00	1,122,000.00

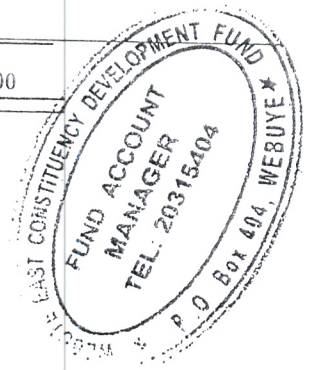


CONSTITUENCIES DEVELOPMENT FUND – WEBUYE EAST CONSTITUENCY
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TOTAL

2,694,500.00

1,748,000.00

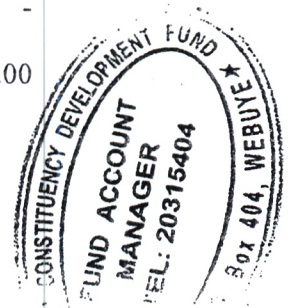


7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
2630204 Transfers to primary schools	16,929,931.00	26,860,952.00
2630205 Transfers to secondary schools	38,900,000.00	17,229,048.00
2630206 Transfers to Tertiary institutions	-	-
2630207 Transfers to Health institutions	1,700,000.00	7,582,756.00
TOTAL	57,529,931.00	51,672,756.00

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
2640101 Bursary -Secondary	2,568,157.00	4,000,000.00
2640102 Bursary -Tertiary	2,077,970.00	551,000.00
2640104 Bursary-Special schools	-	322,000.00
2640105 Mocks & CAT	1,000,000.00	-
2640504 water	-	-
2640505 Agriculture (food security)	-	-
2640506 Electricity projects	-	-
2640507 Security	700,000.00	2,300,000.00
2640508 Roads	-	-
2640509 Sports	-	794,160.00



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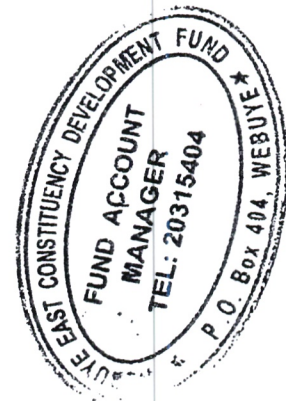
2640510	Environment	300,000.00	800,000.00
2640200	Emergency Projects (specify)	3,000,725.15	3,294,066.75
	Total	9,646,852.15	12,061,226.75

9 SOCIAL SECURITY BENEFITS

		2014 - 2015 Kshs	2013 - 2014 Kshs
2120101	Employer contribution to NSSF	73,081.00	22,880.00
	Total	73,081.00	22,880.00

10 ACQUISITION OF ASSETS

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

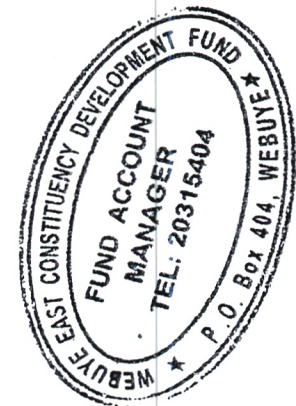


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	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS 2013-2014

	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
			<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	Total		0	0



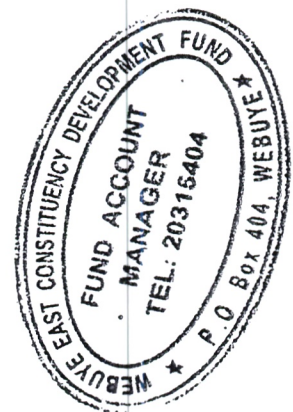
13 BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs (1/7/2014)	2013 - 2014 Kshs (1/7/2013)
Bank accounts	1,831,121.25	-
Cash in hand	-	-
Imprest	-	-
Total	1,831,121.25	-

[Provide short appropriate explanations as necessary]

14 PRIOR YEAR ADJUSTMENTS

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



15 OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

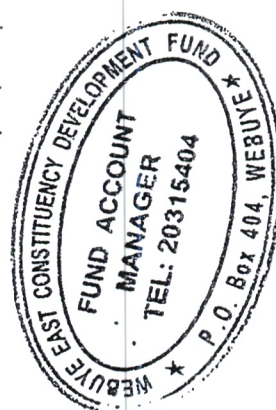
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	25,000,000.00	25,000,000.00
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	25,000,000.00	25,000,000.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

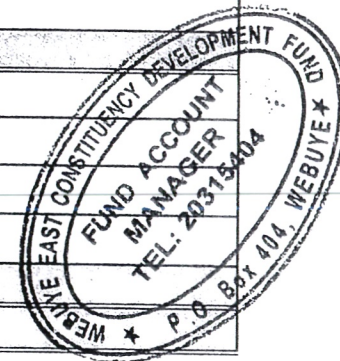
15.3: OTHER PENDING PAYABLES (See Annex 3)

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



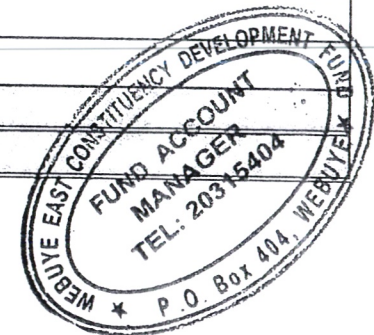
**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS
 PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Comments
	a	b	c	
Construction of buildings				
1.	25,000,000.00			
2.				
3.				
Sub-Total	25,000,000.00			
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	25,000,000.00			



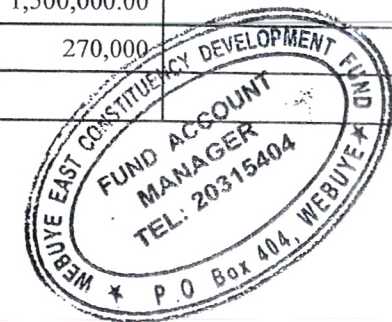
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance 2014	Comments
		a	b		
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	Outstanding Balance 2014	Comments
		a	b		
Amounts due to other Government entities					
1.	EDUCATION				
	Malomonye pry sch	700,000.00			
	Lumuli SDA pry sch	750,000.00			
	Nabuyole Pefa pry sch	2,000,000.00			
	ST.Cecilia Misikhu girls	5,000,000.00			
	Mihuu sec sch	500,000.00			
	Sub-Total	8,950,000.00			
Amounts due to other grants and other transfers					
2	LOCKABLE DESKS				
	Lockable desks	1,500,000.00		1,500,000.00	
3	EMERGENCY	1,263,565.20		270,000	



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Sub-Total		2,763,565.20		1,770,000.00
Others (specify)				
4	OFFICE	7,000,000.00		
			61120	
Sub-Total		7,000,000.00		61,120.00
Grand Total		18,713,565.20		1,831,120.00



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures		0
Transport equipment	3195500	
Office equipment, furniture and fittings	207595	
ICT Equipment, Software and Other ICT Assets	292600	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	3695695	

