

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF



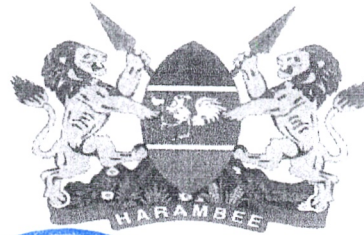
*Paper laid by
the Leader of
Majority on*

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND – BUMULA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



CONSTITUENCY DEVELOPMENT FUND- BUMULA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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



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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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*. The objective of the fund is to ensure that a specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Bumula 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	Philip Odida
3.	Accountant	Daniel Malala

(d) Fiduciary Oversight Arrangements

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

P.O. Box 36-50200
Bungoma
Next to DC's Office

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CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

(f) Bumula CDF Contacts

Telephone: (254) 0722882193

E-mail: bumulacdf@yahoo.com

(g) Bumula CDF Bankers

1. Cooperative Bank
A/C NO 01120050483100
Bungoma Branch

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

Our Values

Bumula CDFC pledges that all CDFC activities and decisions will be based on and guided by the following values:

- Continuous learning
- Integrity
- Service Culture
- Team Work
- Objectivity
- Good corporate citizenship

I am pleased to report that 2014/2015 was a year of challenges. However we managed to improve our operating performance and managed to disburse 88% of the funds received from the Board (2014/15 Budget) to various projects within the year. The last 12% of the funds was still held by the CDF Committee as at 30th June, 2015. Despite the challenges we encountered during the year, we managed to construct quite a number of facilities to completion and are now in use.

During the year, we managed to achieve the following:

1. Completed quite a number of facilities in Education, health, security, water, roads and bridges.
2. Started new projects. Some of them are complete while others are ongoing.
3. Trained quite a number of Project Management Committees.

Some of the emerging issues that we underwent include;

1. Overwhelming demand for Bursary
2. No clear guidelines relating to the funding of projects under devolved government and National Government.

I take this opportunity to sincerely thank the CDF Board, CDFC and our key stakeholders for continued support.

On behalf of Bumula CDFC and employees I assure you of our total dedication and commitment in serving the constituents of Bumula better.


George Soita
CHAIRMAN CDFC

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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 Bumula 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 (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Bumula 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 Bumula 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.

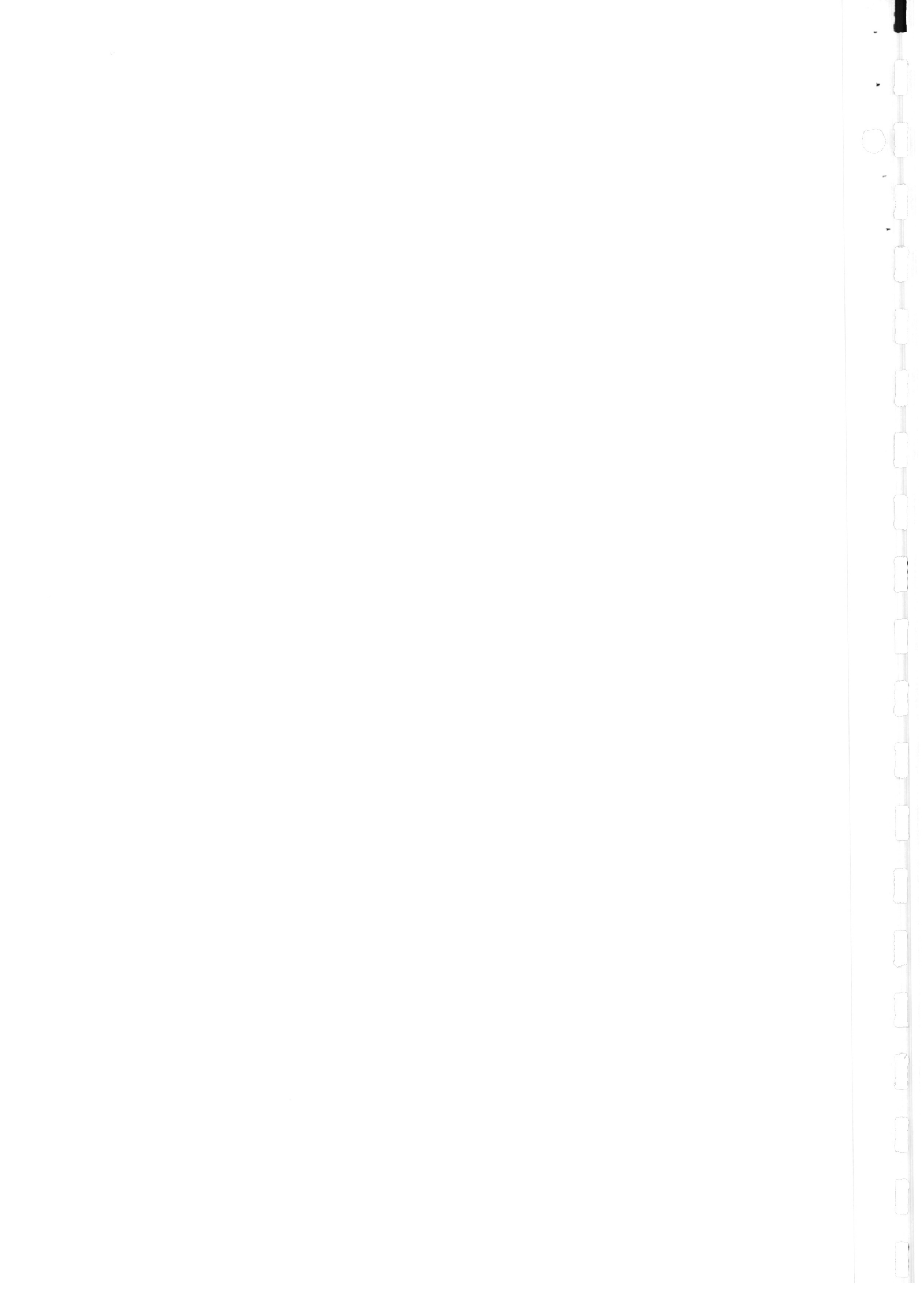
The Accounting Officer in charge of the Bumula CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on _____ 2015.

Principal Secretary

Principal Accounts Controller



REPUBLIC OF KENYA

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Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Bumula Constituency set out on pages 6 to 24, which comprise the statement of assets 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 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 of Kenya. The audit was conducted in accordance with International Standards of 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 judgment, 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

Report of The Auditor-General on Financial Statements of Constituencies Development Fund- Bumula Constituency for the year ended 30 June 2015

considers internal controls relevant to the entity's 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 entity'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

The International Public Sector Accounting Standards (IPSAs)-Cash Basis financial statements presentation format prescribed by the National Treasury require the management to include among the financial statements presented for audit, a report on action taken on the previous year auditor's recommendations. In the year 2013/2014, Bumula CDF had a qualified audit opinion. However, the report on follow-up of the audit issues raised was not included in the financial statements for the year under review. Therefore, presentation of the financial statements does not conform to IPSAS (Cash Basis) prescribed by the National Treasury and the Public Finance Management Act, 2012.

In addition, the statement of appropriations is not complete as it does not disclose both the final budgeted and actual receipts. In addition, the opening balances differ with the last audited balances and the causes and details of the variances were not presented for audit review. Further, the statement of management responsibilities has not been signed by management as required.

Consequently, the presentation, accuracy and completeness of the financial statements for the year ended 30 June 2015 cannot be confirmed.

2. Budgetary Control and Performance

During the year under review, the Fund had an approved budget of Kshs.173,813,548 but only Kshs.156,445,618 was spent thus resulting in under-expenditure of Kshs.17,367,931. The recorded expenditure variances of more than 10% on various budget lines resulting to net under-expenditure of Kshs.17,367,931 (or -10% of the annual budget) as analyzed in the table below;

Audit Components	Final budget	Current year Actual	Difference between actual and budget	% Variance
	Kshs.	Kshs.	Kshs.	
Salary payments	3,021,642	705,120	2,316,522	76.66
Goods and services	4,294,050	2,026,076	2,267,975	52.82
Transfers to Other Government units	83,389,666	87,112,426	(3,722,760)	(4.46)
Other grants and transfers	65,378,970	51,869,777	13,509,193	20.66
Social Security Benefits	44,300	35,360	8,940	20.18
Acquisition of Assets	500,000	432,414	67,586	13.52
Other payments	5,100,000	4,582,545	517,455	10.15
Committee expenses	12,084,920	9,681,900	2,403,020	19.88
Total Expenditure	173,813,548	156,445,618	17,367,931	9.99

In the circumstance, the Fund did not meet its budgetary targets and service delivery obligations to the constituents.

3. Project Implementation and Management

The Fund implemented a total of one hundred and fifty (150) projects/ programmes budgeted to cost Kshs.109,959,631 under various sectors during the financial year. Fifty four (54) or 36% of the projects had been completed as at the time of audit in February 2016, while ninety five (95) or 63% of the projects were ongoing while work on one (1) of the projects had not started as shown below:

Sector	Total Project Cost (Kshs.)	Actual/Implemented Projects			Total	% of completed projects
		Not Started	Ongoing	Completed		
Primary Schools	18,157,931	0	47	22	69	32%
Secondary Schools	31,375,000	0	19	13	32	41%
Water	2,650,000	0	3	0	3	0%
Bursary	14,092,079	-	0	3	3	100%
Environment	800,000	0	0	1	1	100%

Administration	4,000,000	0	4	1	5	20%
Security	1,410,000	0	3	1	4	25%
Health	6,712,069	0	3	7	10	70%
Roads	30,762,552	1	16	6	23	26%
Total	109,959,631	1	95	54	150	36%
% implementation over Budgeted projects		1%	63%	36%	100%	

The constituents did not obtain the planned and budgeted services as 64% of the projects were not completed by 30 June 2015 as expected.

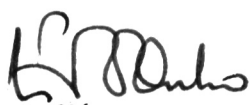
4. Un-supported Committee Expenditure

During the year under review, the Fund incurred committee expenditure amounting to Kshs.9,681,900 as reported in the financial statements. However, only schedules and supporting documentation presented for audit was for expenditure totalling to Ksh.5,803,000 and therefore the balance amounting to Kshs.3,878,900 was not supported.

Consequently, the propriety of the expenditure amounting to Kshs.3,878,900 could not be confirmed.

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 - Bumula 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.



FCPA Edward R.O Ouko, CBS
AUDITOR- GENERAL

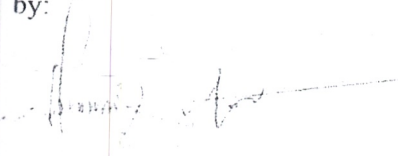
Nairobi

21 December 2016


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	122,876,195.90	132,698,362.1
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		122,876,195.90	132,698,362.1
PAYMENTS			
Compensation of employees	4	705,120.00	563,612.00
Use of goods and services	5	2,026,075.60	225,851.30
Committee Expenses	6	9,681,900.00	2,569,688.00
Transfers to Other Government Units	7	87,112,426.00	49,399,642.00
Other grants and transfers	8	51,869,776.60	35,095,502.85
Social Security Benefits	9	35,360.00	10,000.00
Acquisition of Assets	10	432,414.00	-
Other Payment	11	4,582,545.30	-
TOTAL PAYMENTS		156,446,617.60	87,864,296.15
SURPLUS/DEFICIT		(33,570,421.60)	44,834,065.95

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



Chairman - CDFC



Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	14,367,931.20	42558451.8
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	5379900
TOTAL FINANCIAL ASSETS		14,367,931.20	47,938,351.8
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	47,938,351.80	3104282.85
Surplus/Deficit for the year		(33,570,421.60)	44834065.95
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		14,367,931.20	47,938,351.80

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



Chairman - CDFC



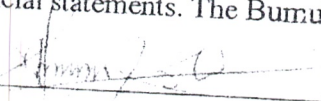
Fund Account Manager

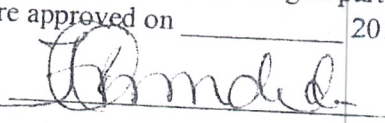


V. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	122,876,195.90	85,892,631.00
Payments for operating expenses			
Compensation of Employees	4	705,120.00	563,612.00
Use of goods and services	5	2,026,075.60	225,851.30
Committee Expenses	6	9,861,900.00	2,569,688.00
Transfers to Other Government Units	7	87,112,426.00	49,399,642.00
Other grants and transfers	8	51,869,776.60	35,095,502.85
Social Security Benefits	9	35,360.00	10,000.00
Other Payments	11	4,582,545.30	0
Adjusted for:			
Adjustments during the year		156,014,203.60	87,864,296.15
		0	0
Net cash flow from operating activities		(33,138,007.60)	44,834,065.95
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of goods		0	
Acquisition of Assets	10	432,414.00	0
Net cash flows from Investing Activities		(432,414.00)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(33,570,421.60)	0
Cash and cash equivalent at BEGINNING of the year	13	47,938,351.80	3,104,285.85
Cash and cash equivalent at END of the year	16	14,367,931.20	47,938,351.80

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


 Chairman - CDFC


 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

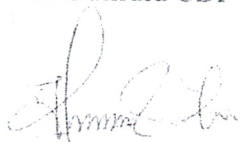
VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	122,876,196.00	50,947,352.40	173,813,548.40	156,446,617.60	14,367,931.20	88
Other Receipts						
Sub Total	122,876,196.00	50,947,352.40	173,813,548.40	156,446,617.60	14,367,931.20	88
PAYMENTS						
Compensation of Employees	1,538,400	1,483,242.00	3,021,642.00	705,120.00	1,316,522.00	23
Use of goods and services	1,886,458	2,407,592.40	4,294,050.40	2,026,075.60	2,267,974.80	1
Committee Expenses	6110000	5,984,920.00	12,084,920.00	9,681,900.00	2,403,020.00	57
Transfers to Other Government Units	53925000	29,464,666.00	83,389,666.00	87,112,426.00	(3,722,760.00)	104
Other grants and transfers	55292338	10,086,632.00	65,378,970.00	51,869,776.60	11,509,193.70	79
Social Security Benefits	24000	20,300.00	44,300.00	35,360.00	8,940.00	80
Acquisition of Assets	500000		500,000.00	432,414.00	67,586.00	86
Other Payments	3600000	1,500,000.00	5,100,000.00	4,582,545.30	517,454.70	90
Sub- TOTALS	122,876,196.00	50,947,352.40	173,813,548.40	156,446,617.60	14,367,931.20	88

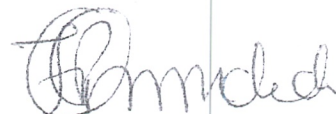
a)

- i. Transfers to other Government units we had 104% budget utilization since there was balance of funds carried forward from the previous financial 2013-14 and the balance consists primary schools and secondary schools.
- ii. Use of goods and services we had underutilization of 1% this is this is because the purchase of goods is underway.

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



Chairman CDFC



Fund Account Manager

VI. 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.

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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A750323	7,300,000	
AIE NO	A750423	23,419,049.00	
AIE NO	A796526	14,431,429.30	
AIE NO	A796710	16,287,620.00	
AIE NO	A797025	30,719,049.00	
AIE NO	A796076	30,719,048.60	
AIE NO	A711778		47,663,686.50
AIE NO	A709918		2,000,000
AIE NO	A735515		32,013,870.00
AIE NO	A735964		25,510,402.80
AIE NO	A735999		25,510,402.80
TOTAL		122,876,195,90	132,698,262.1

CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.2 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	705120.2	563,6 12.00
Basic wages of casual labour	0	0
Total	<u>705120.2</u>	<u>563,612.00</u>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	2,026,075.60	13,851.3
Office and general supplies and services	0	212,000
Other operating expenses	0	
TOTAL	<u>2,026,075.60</u>	<u>225,851.30</u>

1.1.1.1.1.1.4 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	9,681,900.00	930,000
Other committee expenses	0	1,639,688
Total	<u>9,681,900.00</u>	<u>2,569,688</u>

CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	27,052,597.00	15,146,142.00
Transfers to secondary schools	43,765,000.00	12,957,000.00
Transfers to Tertiary institutions	1,500,000.00	10,336,500.00
Transfers to Health institutions	14,794,829.00	10,960,000.00
TOTAL	87,112,426	49,399,642.00

1.1.1.1.1.1.6 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	3,276,000	686,350.00
Bursary -Tertiary	11,222,250.00	14,546,400.00
Bursary-Special schools		-
Mocks & CAT	1,134,430.00	
Water	2,650,000.00	2,723,671.00
Agriculture (food security)	-	50,000.00
Electricity projects		-
Security	4,531,565.00	5,950,000.00
Roads	22,497,826.10	8,669,081.85
Sports	901,782.60	
Environment	801,785.00	
Emergency Projects (specify)	4,854,138.00	2,470,000.00
Total	51,869,776.60	35,095,502.85

9 SOCIAL SECURITY BENEFITS			
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CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY
Reports and Financial Statements
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		2014 - 2015	2013 - 2014
		Kshs	Kshs
Employer contribution to NSSF		35,360.00	10,000.00
Total		35,360.00	10,000.00
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		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		432,414.20	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
Total		432,414.20	-
11 Other Payments			
Information,communication and tech			-
Strategic plan 2013-2017		4,000,000.00	-
audit Fee (KENAO)		500,000.00	
Bank Charges		82,544.30	-
TOTAL		4,582,544.30	-

CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***12A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Cooperative Bank, 01120098471300</i>	14367931.2	42058451.8
Total	14367931.2	42058451.8

CONSTITUENCIES DEVELOPMENT FUND – BUMULA CONSTITUENCY

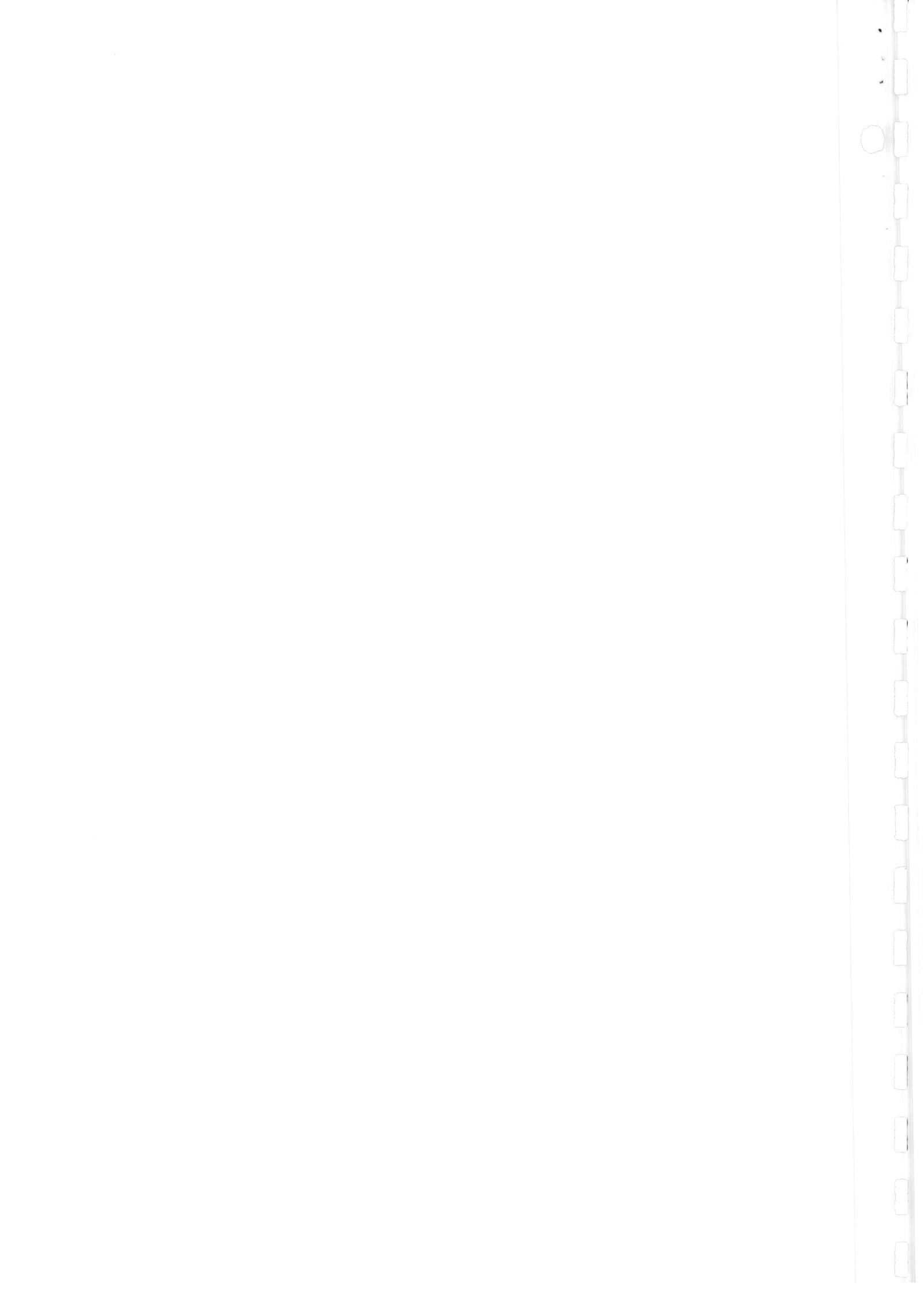
Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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>Total</i>				<u>0.0</u>



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	47,938,551.80	3,104,285.85
Cash in hand	0	-
Imprest	0	0.00
Total	47,938,551.80	3,104,285.85

1. The figures shown above indicate the balances brought forward and the beginning of the financial years respectively.



15. OTHER IMPORTANT DISCLOSURES

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Others (CDFC Employees' Gratuity)	0	0
	<u>0</u>	<u>0</u>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities		
Amounts due to other grants and other transfers		

COSTITUENCIES DEVELOPMENT FUND - (BUMULA CONSTITUENCY)

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		
Others (CDFC Employees' Gratuity)							
1. Employees' Gratuity	1,316,522			-	-	1,316,522	Gratuity to the CDFC staff which will be paid at the end of their contract term
Sub-Total							
Grand Total							



NATIONAL GOVERNMENT ENTITY - (BUMULA CONSTITUENCY)
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 A	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
Amounts due to other Government entities							
1. Primary schools				-	-		Most of the funds is still held at the bank by the CDPC
2. Secondary schools				-	-		Most of the funds is still held at the bank by the CDPC.
3. Health							
Sub-Total							
	5						
Amounts due to other grants and other transfers							
		11,509,193.40		--	-	11,509,193.40	The project funds are still held by the CDPC level and the amount will be used to fund various projects which include: ;Roads and bridges, Security, Bursary and mooks, Agriculture, Electricity, sports,
Sub-Total							



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2014/15	(Kshs) 2013/14
Transport equipment		
Office equipment, furniture and fittings	250,000	250,000
ICT Equipment, Software and Other ICT Assets	500,000	500,000
Other Machinery and Equipment-Television Sets	50,000	50,000
Total	1,000,000	1,000,000

