

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIMILILI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015

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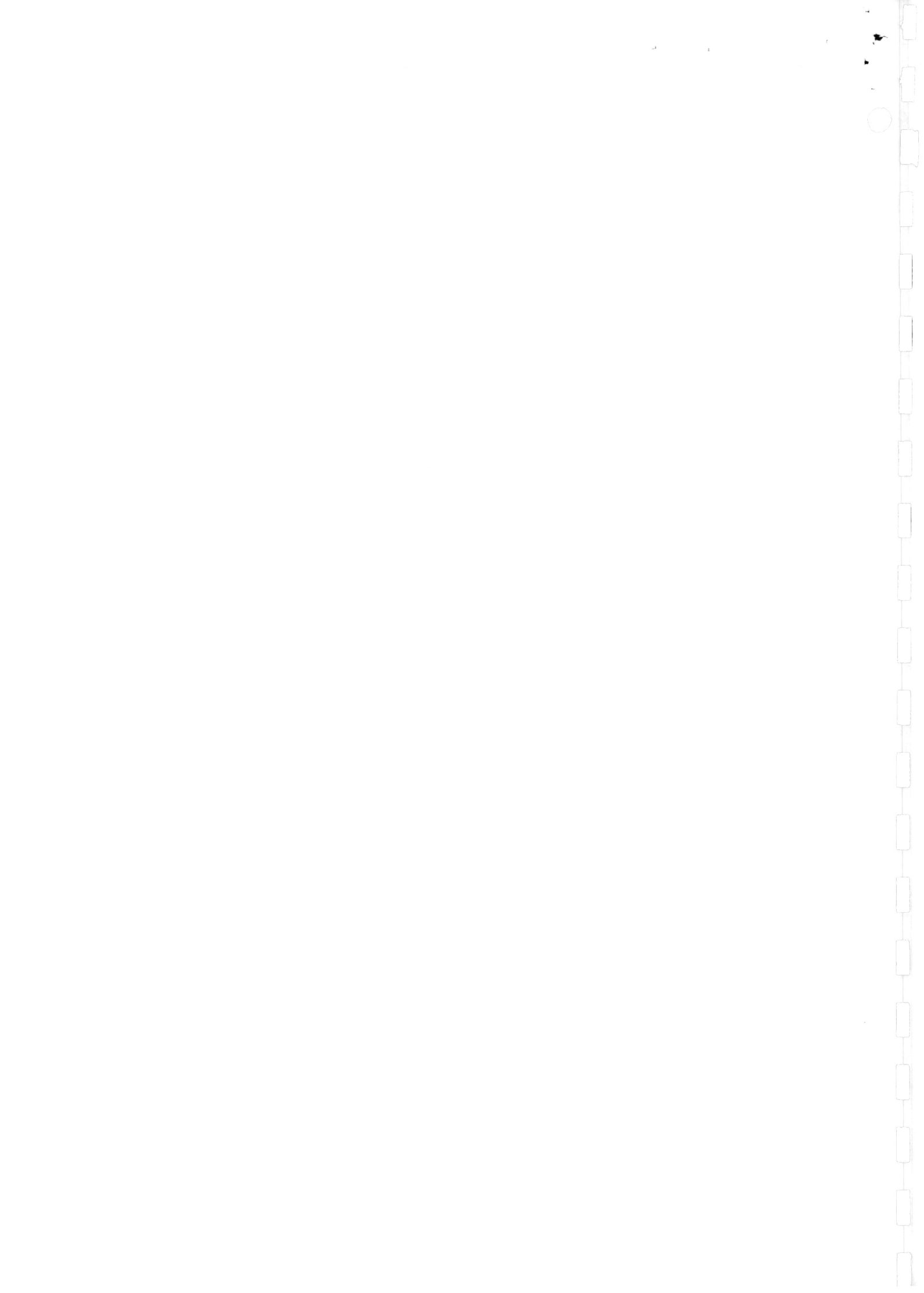
CONSTITUENCY DEVELOPMENT FUND- KIMILILI CONSTITUENCY

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)





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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The provision of this Act shall apply, as more specifically provided for in the Act and shall 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 *Kimilili 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	Christine Muyaka
3.	Accountant	Gabriel Khanyenya
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 60
Kimilili, KENYA

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

(f) Kimilili CDF Contacts

Telephone: (254) 720334928
E-mail: cdfkimilili@cdf.go.ke
Website: www.go.ke

(g) KIMILILI CDF Bankers

Kenya Co-operative Bank
Kimilili Branch
P.O Box 552,
Kimilili.

(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)

The chairman CDFC would like to highlight his comments basing on the following key areas:-

BUDGET PERFORMANCE

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

KEY ACHEIVEMENTS

The Constituency has had several achievements in this financial year through the funds that were disbursed by the CDFB. Through CDF the constituency has been in a position to support number of students both in the secondary, tertiary and university levels of education from needy families through bursary funds; the fund has also assisted in establishment and improvement of education facilities hence enabling reduce illiteracy and increasing access to quality education under good conditions; the CDF has also improved access to health care by construction of health facilities and improved security through construction of Police station, chiefs offices and AP Camp.

EMERGING ISSUES RELATED TO CDF

Delay in releasing funds by the CDF Board to CDFC

IMPLEMENTATION CHALLENGES

The CDFC has had some issues with some PMCs who flout the correct financial and procurement regulations thereby causing some obstacles in the project implementation and also the Ministry of Works has been causing delays on the preparation of various project's BQs.

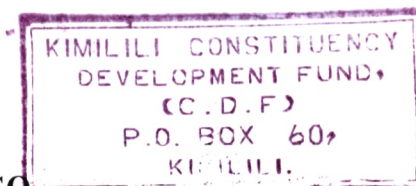
WAY FORWARD

In order to minimize malpractices by the PMCs, the CDFC intends to enhance the training of the PMCs and Regular visits (M&E) to projects to ensure that the PMCs observe the laid down Financial and Procurement procedures to the latter.

JOSEPH WALUBENGO



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 Kimilili 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 *Kimilili* 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 in charge of the *Kimilili* 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 *Kimilili* 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 10/09/2015 2015.



Chairman CDFC



Fund Account Manager



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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 - KIMILILI CONSTITUENCY DEVELOPMENT FUND FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Kimilili Constituency set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, state 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 misstatements, 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.

Auditors-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

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

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 Fund'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 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 opinion.

Basis for Qualified Opinion

1.0 Presentation, Accuracy and Completeness of the Financial Statements

The International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the Kenya Public Sector Accounting Standards Board requires 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, Kimilili CDF had a qualified opinion. However, the report on follow-up of audit issues raised was not included in the financial statements for the year under review.

In the circumstance, the presentation of the financial statements does not conform to IPSAS (cash basis) reporting format.

2.0 Fixed Assets

During the year under review, the Fund purchased fixed assets worth Kshs.4,743,635. However, Annex 4 on summary of fixed assets reflects cumulative assets valued at Kshs.13,880,199 as at 30 June 2015 with an opening balance of Kshs.10,200,000 thus suggesting an increase of Kshs.3,680,199. The resulting difference of Kshs.1,063,436 between the purchased assets balance amounting to Kshs.4,743,635 and the increase amounting to Kshs.3,680,199 shown in the notes to the accounts has not been explained.

As a result, the accuracy and completeness of the summary fixed assets register cannot be ascertained.

3.0 Budgetary Control and Performance

The Fund's approved budget was Kshs.129,059,165 but only Kshs.92,425,674 was spent thus resulting in under-expenditure of Kshs.36,633,49. Further, various projects valued at Kshs.36,633,491 were not implemented in the financial year.

Activity	Budget (Kshs)	Actual Expenditure (Kshs)	Variance/Difference (Kshs.)	% Difference
Compensation of Employees	2,091,766	1,261,453	830,313	39.69%
Committee Expenses	4,067,990	2,829,000	1,238,990	30.46%
Use of Goods	7,213,296	3,978,088	3,235,208	44.85%
Sports	500,000	70,000	430,000	86.00%
Environment	506,123	0	506,123	100.00%
Tertiary and Secondary Schools bursary	24,251,633	27,040,742	-2,789,109	-11.50%
Transfer to Health Institutions	4,200,000	5,362,070	-1,162,070	-27.67%

It is not clear how the Fund intends to complete the backlog of unimplemented projects.

Further, the CDF received disbursements amounting to Kshs.72,754,899 in the year against a total of Kshs.97,006,533 resulting in an undisbursed allocation of Kshs.24,251,634.

The under-expenditure constrained service delivery to the constituents.

4.0 Project Implementation and Management

The CDF implemented a total of one hundred and forty four (144) projects/programmes by different sectors during the financial year as shown below:


Sector	Total Project Cost	Actual/Implemented Projects			Total	% of completed projects
		Not Started	Ongoing	Completed		
Primary Schools	15,730,000	2	20	33	55	60%
Secondary Schools	29,541,380	6	19	14	39	36%
Tertiary	1,500,000	0	1	1	2	50%
Bursary	37,843,490	0	2	2	4	50%
Environment	2,195,715	1	2	0	3	0%

CDF Office	33,993,732	4	8	1	13	8%
Security	14,600,000	5	9	2	16	13%
Sports	1,699,185	1	0	1	2	50%
Health	7,562,069	5	2	0	7	0%
Roads	16,015,092	1	2	0	3	0%
TOTAL	160,680,663	25	65	54	144	38%
% implementation over Budgeted projects		17%	45%	38%	100%	

As at the time of the audit in February 2016, work on twenty five (25) or 17% of the projects had not started, sixty five (65) or 45% of the projects were ongoing while fifty four (54) or 38% of the projects had been completed. The Fund has not explained the failure to implement 62% of its projects planned for implementation in the year under review.

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 - Kimilili 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 the Constituencies Development Fund Act, 2013.



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

Nairobi

19 December 2016

CONSTITUENCY DEVELOPMENT FUND- KIMILILI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	72,754,899.45	67,959,286.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	12,000.00	
TOTAL RECEIPTS		72,766,899.45	67,959,286.00
PAYMENTS			
Compensation of employees	4	1,261,453.00	453,174.00
Use of goods and services	5	3,978,087.85	873,546.90
Committee Expenses	6	2,829,000.00	1,712,500.00
Transfers to Other Government Units	7	32,044,201.00	17,119,640.00
Other grants and transfers	8	47,533,017.00	15,652,793.00
Social Security Benefits	9	36,280.00	6,000.00
Acquisition of Assets	10	4,743,635.00	-
Other Payments	11	-	-
TOTAL PAYMENTS		92,425,673.85	35,817,653.90
SURPLUS/DEFICIT		(19,658,774.40)	32,141,632.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIMILILI CDF financial statements were approved on 10/9/15 2015 and signed by:


Chairman - CDFC

Fund Account Manager

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CONSTITUENCY DEVELOPMENT FUND- KIMILILI CONSTITUENCY

Reports and Financial Statements

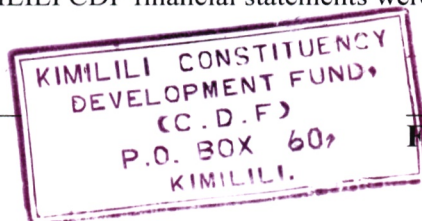
For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	12,482,857.70	32,091,632.10
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	50,000.00
TOTAL FINANCIAL ASSETS		<u>12,482,857.70</u>	<u>32,141,632.10</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2014	13	32,141,632.10	-
Surplus/Deficit for the year		(19,658,774.40)	32,141,632.10
Prior year adjustments	14	-	-
NET LIABILITIES		<u>12,482,857.70</u>	<u>32,141,632.10</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIMILILI CDF financial statements were approved on 10/9/ 2015 and signed by:


Chairman - CDFC




Fund Account Manager



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CONSTITUENCY DEVELOPMENT FUND- KIMILILI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	72,754,899.45	67,959,286.00
Other Receipts	3	12,000.00	-
Total Receipts (a)		72,766,899.45	67,959,286.00
Payments for operating expenses			
Compensation of Employees	4	1,261,453.00	453,174.00
Use of goods and services	5	3,978,087.85	873,546.90
Committee Expenses	6	2,829,000.00	1,712,500.00
Transfers to Other Government Units	7	32,044,201.00	17,119,640.00
Other grants and transfers	8	47,533,017.00	15,652,793.00
Social Security Benefits	9	36,280.00	6,000.00
Other Payments	11	-	-
Total Payments (b)		87,682,038.85	35,817,653.90
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities (c=a-b)		(14,915,139.40)	32,141,632.10
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	4,743,635.00	-
Net cash flows from Investing Activities (d)		(4,743,635.00)	-
NET INCREASE IN CASH AND CASH EQUIVALENT (e=c+ d)		(19,658,774.40)	32,141,632.10
Cash and cash equivalent at BEGINNING of the year	13	32,141,632.10	-
Cash and cash equivalent at END of the year	16	12,482,857.70	32,141,632.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIMILILI CDF financial statements were approved on 10/9/15 2015 and signed by:


Chairman CDFC




Fund Account Manager

VII. 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	97,006,533.00	32,052,632.10	129,059,165.10	72,754,899.45	56,304,265.65	56
Proceeds from Sale of Assets	-		-	-	-	0
Other Receipts (AIA)			-	12,000.00	(12,000.00)	0
PAYMENTS						
Compensation of Employees	1,638,592.00	453,174.00	2,091,766.00	1,261,453.00	830,313.00	60
Use of goods and services	6,051,600.00	1,161,696.10	7,213,296.10	3,978,087.85	3,235,208.25	55
Committee Expenses	3,021,195.00	1,046,795.00	4,067,990.00	2,829,000.00	1,238,990.00	70
Transfers to Other Government Units	36,367,931.00	10,019,775.00	46,387,706.00	32,044,201.00	14,343,505.00	69
Other grants and transfers	40,158,015.00	17,365,192.00	57,523,207.00	47,533,017.00	9,990,190.00	83
Social Security Benefits	19,200.00	6,000.00	25,200.00	36,280.00	(11,080.00)	144
Acquisition of Assets	9,750,000.00	2,000,000.00	11,750,000.00	4,743,635.00	7,006,365.00	40
Other Payments	-	-	-	-	-	-
TOTALS	97,006,533.00	32,052,632.10	129,059,165.10	92,425,673.85	36,633,491.25	72

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

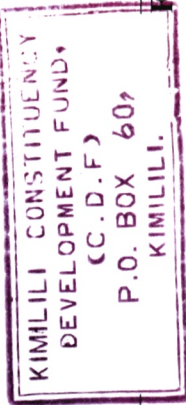
(b) Reasons for significant underutilization (below 50% of utilization) and any overutilization

- i. The CDFB did not disburse the whole allocation for the financial year i.e we received the last quarter in July 2015
- ii. The expenditure incurred in 2013/14 was for only six months from January 2014 to June 2014 reason was as a result of the split of the constituency.
- iii. The CDFC recruited more staff and also the statutory contribution of NSSF was increased by the government.
- iv. The balance for 2013-14 was utilised in the 2014-15 FY
- v. Construction and furnishing of a new CDF office was only done in the current FY.

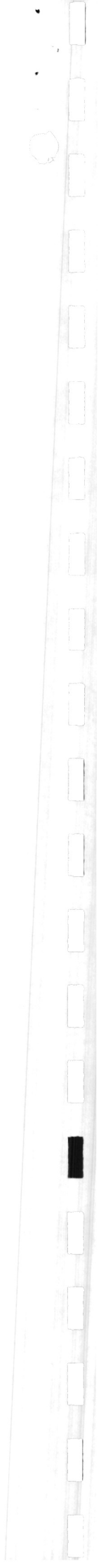
The KIMILILI CDF financial statements were approved on 16/9/ 2015 and signed by:



Chairman CDF




Fund Account Manager



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 –KIMILILI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.



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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	AIE NO...A759589	24,251,633.25	2,000,000.00
	AIE NO.....A796577	14,550,979.95	25,183,714.40
	AIE NO.....A796775	9,700,653.00	20,387,785.80
	AIE NO.....A797195	24,251,633.25	15,905,026.80
Conditional grants	AIE NO...	-	4,482,759.00
TOTAL		72,754,899.45	67,959,286.00

1.1.1.1.1.1.2 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	0



CONSTITUENCIES DEVELOPMENT FUND –KIMILILI 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 OTHER RECEIPTS**

Description		2014 - 2015	2013- 2014
		Kshs	Kshs
Sale of tender documents		12,000.00	-
Other Receipts Not Classified Elsewhere (specify)		-	-
Total		12,000.00	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

Description		2014 - 2015	2013- 2014
		Kshs	Kshs
Basic wages of contractual employees		1,261,453.00	453,174.00
Basic wages of casual labour		-	
Total		1,261,453.00	453,174.00

CONSTITUENCIES DEVELOPMENT FUND –KIMILILI CONSTITUENCY
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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	17,119.00	48,590.00
Office rent	90,000.00	105,000.00
Communication, supplies and services	260,499.00	154,080.00
Domestic travel and subsistence	130,000.00	70,000.00
Printing, advertising and information supplies & services	284,947.89	22,399.00
Training expenses	1,270,000.00	-
Hospitality supplies and services	-	70,000.00
Specialised materials and services	868,325.00	-
Office and general supplies and services	219,169.11	35,000.00
Fuel ,oil & lubricants	510,000.00	164,298.00
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	314,912.85	189,029.90
Bank service commission/charges	13,115.00	15,150.00
Total	3,978,087.85	873,546.90

1.1.1.1.1.1.6 COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	-	-
Committee allowance	2,829,000.00	1,712,500.00
TOTAL	2,829,000.00	1,712,500.00

CONSTITUENCIES DEVELOPMENT FUND –KIMILILI CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	9,224,131.00	5,699,820.00
Transfers to secondary schools	15,958,000.00	11,419,820.00
Transfers to Tertiary institutions	1,500,000.00	-
Transfers to Health institutions	5,362,070.00	-
TOTAL	32,044,201.00	17,119,640.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary –Secondary	10,143,742.00	4,560,000.00
Bursary –Tertiary	16,897,000.00	5,346,000.00
Agriculture (food security)	500,000.00	500,000.00
Electricity projects	-	2,000,000.00
Security	7,334,639.00	1,246,793.00
Roads	6,938,806.80	-
Sports	70,000.00	1,000,000.00
Environment	-	-
Emergency Projects	5,648,829.20	1,000,000.00
Total	47,533,017.00	15,652,793.00

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	36,280.00	6,000.00
Total	36,280.00	6,000.00

CONSTITUENCIES DEVELOPMENT FUND –KIMILILI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.10 ACQUISITION OF ASSETS**

Non Financial Assets		2014- 2015	2013 - 2014
		Kshs	Kshs
Construction of Buildings		2,931,980.00	-
Purchase of Office furniture and fittings		991,620.00	-
Purchase of computers ,printers and other IT equipments		231,200.00	-
Purchase of photocopier		120,000.00	-
Purchase of other office equipments		468,835.00	-
Acquisition of Land		-	-
			-
Total		4,743,635.00	-



CONSTITUENCIES DEVELOPMENT FUND –KIMILILI CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	2013 – 2014
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0

[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	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	0	0
Total				0

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



CONSTITUENCIES DEVELOPMENT FUND –KIMILILI 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 (1/7/2014)	Kshs (1/7/2013)
Bank accounts		32,091,632.10	-
Cash in hand		-	-
Imprest		50,000.00	-
Total		32,141,632.10	-

[The closing balance for 2013-14 was Kshs. 32,052,632.12, but we reversed cancelled cheques of Kshs.89,000 during 2014-15]

14. PRIOR YEAR ADJUSTMENTS

		2014 - 2015	2013 - 2014
		Kshs	Kshs
Bank accounts			
Cash in hand		89,000.00	-
Imprest		-	-
		-	-
Total		89,000.00	-

CONSTITUENCIES DEVELOPMENT FUND –KIMILILI 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	2013 – 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

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	-	-
Amounts due to other grants and other transfers	-	-
Others	-	-
	-	-
	-	-

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							

CONSTITUENCY DEVELOPMENT FUND - KIMILILI CONTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
Amounts due to other grants and other transfers							
3.							
4.							
5.							
6.							
7.							
Others (specify)							
8.							
9.							
10.							
11.							



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	9,500,000	7,500,000
Transport equipment	2,700,000	2,700,000
Office equipment, furniture and fittings	1,680,199	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	13,880,199	10,200,000

