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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
LIKUYANI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





OFFICE OF THE AUDITOR GENERAL
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**CONSTITUENCIES DEVELOPMENT FUND – LIKUYANI
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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KEY ENTITY INFORMATION AND MANAGEMENT

- **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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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.

- **Key Management**

The *Constituency's* day-to-day management is under the following key organs:

- Constituencies Development Fund Board (CDFB)
- Constituency Development Fund Committee (CDFC)

- **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Sifuna Musuya
3.	District Accountant	Wesley Cheruyoit

- **Fiduciary Oversight Arrangements**

List the CDFC as gazetted

- Saul Simiyu Murunga -Chairman
- Fund Account Manager -Ex Official (Secretary)
- Deputy County Commissioner -National Government Official Member
- Stanley L Misigo -Member
- Wycliff M. Shipwakula -Member
- Maryanne N. Mayekho -Member
- Ruth M. Wanjala -Member
- Catherine Wangila -Member
- Patrick Onzere -Member
- Joan Akinyi Okongo -Member

- **Entity Headquarters**

P.O. Box 12-30205,
Matunda.
Eldoret- Kitale Road, Kongoni HQ,
Matunda, KENYA.

- **Entity Contacts**

Telephone number and email of the constituency CDF office

Telephone: (254) 722-838-665
E-mail: cdflikuyani@cdf.go.ke

- **Entity Bankers**

Constituency CDF main banker

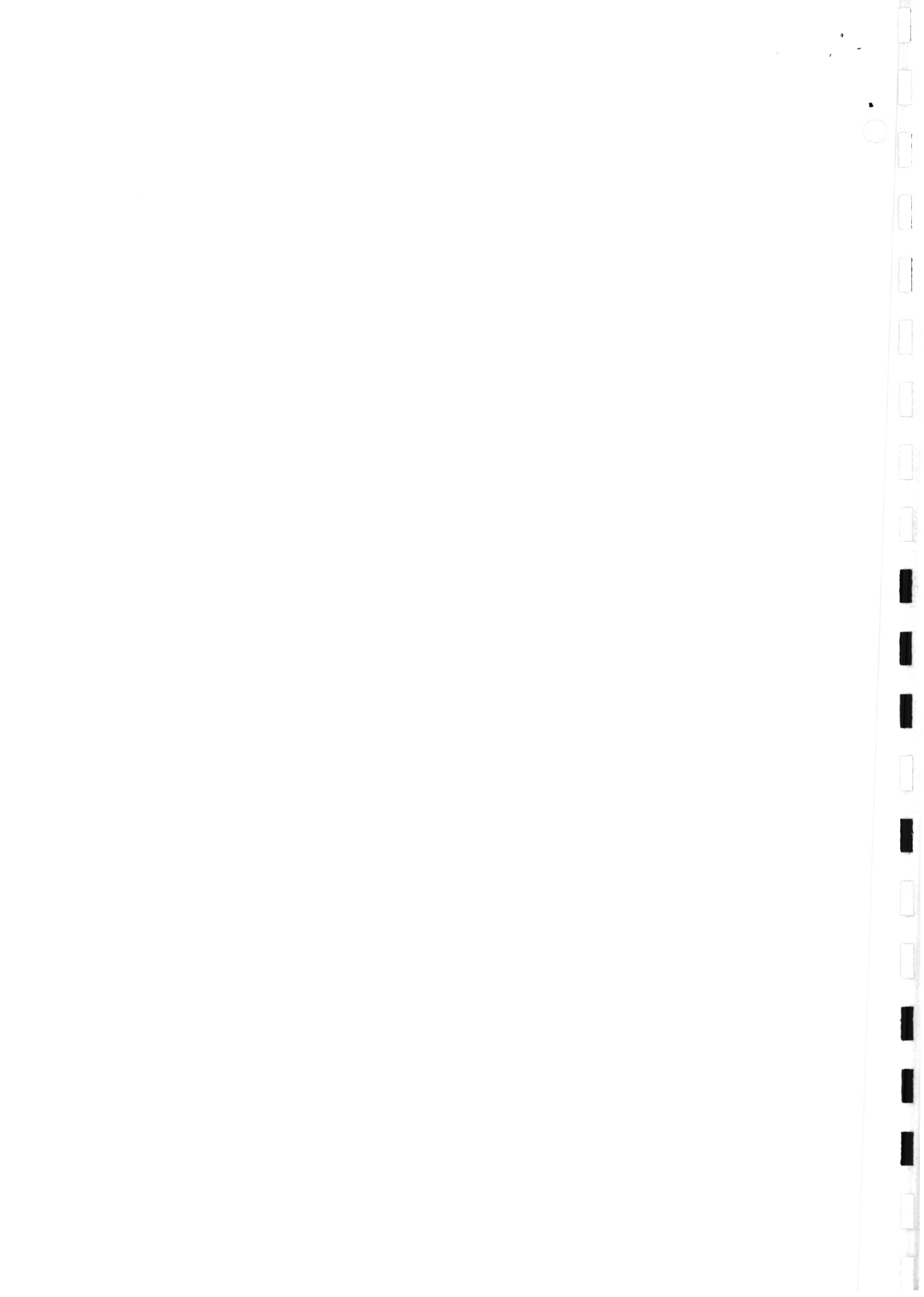
- Equity bank
Kakamega Branch
A/c no 0500261734009
Po box 2512-50100
Kakamega ,
Tel:056-30239/40

- **Independent Auditors**

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

- **Principal Legal Adviser**

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



ENTITY 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 constituency development fund entity shall prepare financial statements in respect of that entity. 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 *Likuyani CDF* is responsible for the preparation and presentation of the *Constituencies* 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 (period) 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 entity; (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 *entity*; (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 *Likuyani CDF* accepts responsibility for the *entity'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 *Likuyani 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 *Likuyani 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 *Likuyani CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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.



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Likuyani Constituency set out on pages 6 to 22, which comprise the statement of assets and liabilities as at June 30 2015, and the statement of receipts and payments, statement of cash flows 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 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

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

assessments, the auditor considers internal controls 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 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 qualified audit opinion.

Basis for Qualified Opinion

1. Disclosure, Completeness and Presentation of the Financial Statements

The financial statements presentation format prescribed by the National Treasury IPSAS (Cash Basis) requires the management to include the action taken on the previous year auditor's recommendations. In the year 2013/2014, Likuyani CDF had an except for opinion. However, no report on the progress on follow up of the audit issues raised was included in the financial statements for the year under review. Further, the financial statements did not include a statement of appropriation as required.

In the circumstances, the completeness and presentation of the financial statements for the year ended 30 June 2015 were not in conformity with IPSAS (Cash Basis) as prescribed by the National Treasury and in accordance with the Public Finance Management Act, 2012.

2. Budgetary Performance

The Fund had budgeted to receive and spent as transfers from the National Management Board a total amount of Kshs.148,590,684 including a brought forward balance of Kshs.36,505,623 in respect of 2013/2014. Even though the full amount was received, the Fund only managed to spend Kshs.121,868,748 resulting in an underspent difference of Kshs.26,761,935 as detailed below:

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS				
Transfers from CDF Board	148,590,684	148,590,684	-	
Other Receipts		40,000.00	-40,000	
TOTAL	148,590,684	148,590,684	40,000	
PAYMENTS			-	
Compensation of Employees	2,168,181	1,366,482	801,699	63
Use of goods and services	2,911,517	2,563,077	348,440	88

Committee Expenses	9,400,795	8,066,765	1,334,030	86
Transfers to Other Government Units	62,254,566	54,734,247	7,520,319	88
Other grants and transfers	63,846,300	50,012,897	13,833,403	78
Social Security Benefits	77,324	34,236	43,088	44
Acquisition of Assets	5,650,000	5,091,044	558,957	90
Other Payments	2282000	-	2,282,000	0
TOTALS	148,590,684	121,868,748	26,721,935	

Consequently, the Fund failed to meet its budgetary targets and service delivery goals.

3. Construction of Soysambu/Karimi Bridge

During the year under review, the Fund carried out construction of Soysambu/Karimi bridge at a contract sum of Kshs.5,043,600.00 through request for quotation method of procurement instead of open tender. Further, the project design and certificate of work done were not made available for audit verification even though a payment of Kshs.3,500,000.00 had been made.

In the circumstance, the propriety and value for money in the expenditure of Kshs.3,500,000 could not be confirmed as at 30 June 2015.

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 - Likuyani 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.

Other Matter

Project Implementation

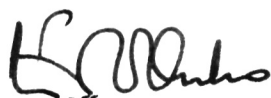
During the year under review, the Fund was to implement 275 projects with a total allocation of Kshs.173,030,796. However, only 58 projects were reported as complete, 176 projects with a total allocation of Kshs.119,427,871 remained ongoing and incomplete and 41 projects with an allocation amounting to Kshs.28,467,701 had not yet started.

Sector/Status	Not Started		Ongoing		Complete	
	No	Value (Kshs.)	No	Value (Kshs)	No	Value (Kshs)
Administration	2	3,500,000	15	23,275,478		
Agriculture						

Education	13	8,726,000	94	67,427,142	40	22,837,930
Environment	14	3,241,701	14	3,007,294	1	300,000
Health	3	1,475,000	11	7,257,759		
Market						-
Road	6	6,450,000	37	15,048,496		
Security	2	1,075,000	4	1,170,000	2	600,000
Sports	1	4,000,000	1	2,241,701	15	1,397,294
Total	41	28,467,701	176	119,427,871	58	25,135,224

Failure to implement projects in time denies the public the planned and budgeted services but also amounts to a contravention of the Constitution which requires provision of effective and efficient services to the public.

My opinion is not qualified in respect of this matter.



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

Nairobi

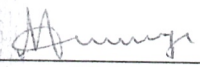
21 November 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

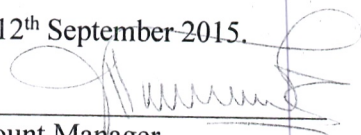
	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	112,085,060.40	77,911,938.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	40,000.00	-
TOTAL RECEIPTS		112,125,060.40	77,911,938.00
PAYMENTS			
Compensation of employees	4	1,470,030.85	310,958.75
Use of goods and services	5	2,444,029.15	452,092.20
Committee Expenses	6	8,066,765.00	1,907,999.00
Transfers to Other Government Units	7	54,734,247.60	25,468,300.00
Other grants and transfers	8	50,012,897.00	13,054,565.00
Social Security Benefits	9	49,734.00	2,400.00
Acquisition of Assets	10	5,091,043.50	222,600.00
Other Payments	11	-	-
TOTAL PAYMENTS		121,868,748.20	41,406,314.95
SURPLUS/DEFICIT		(9,743,687.80)	36,505,623.05
BAL B/F		36,505,623.25	
BAL C/D		26,761,935.45	

Approval of the financial statements

The *likuyani* financial statements were approved and signed on 12th September 2015.



 Chairman - CDFC



 Fund Account Manager



II. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	26,326,644.35	36,505,623.25
Cash Balances (cash at hand)	12B	435,292.00	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		<u>26,761,936.35</u>	<u>36,505,623.25</u>
 REPRESENTED BY			
Fund balance b/fwd 1st July...		36,505,623.25	-
Surplus/Defict for the year		(9,743,687.80)	36,505,623.25
Prior year adjustments	14	-	-
NET LIABILITIES		<u>26,761,935.45</u>	<u>36,505,623.25</u>

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 12th September 2015 and signed by:



CDFC CHAIRMAN



FUND ACCOUNT MANAGER



**LIKUYANI CDF CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST JUNE 2015**

2014/2015

2013/2014

Receipts for operating Activities					
Transfers from the CDF Board	1	112,085,060.40		77,911,938.00	
Other Revenues	3	40,000.00	112,125,060.40	0	77,911,938.00
Payments for operating expenses					
Compensation of Employees	4	1,470,030.85		310,958.75	
Use of goods and services	5	2,444,029.15		439,492.20	
Committee Expenses	6	8,066,765.00		1,907,999.00	
Transfers to Other Government Units	7	54,734,247.60		25,468,300.00	
Other grants and transfers	8	50,012,897.00		13,054,565.00	
Social Security Benefits	9	49,236.00		2,400.00	
Other Expenses	11	0.00	116,777,703.60	0	41,183,714.95
Adjusted for:					
Adjustments during the year			0.00		0.00
Net cashflow from operating activities			116,777,703.60		36,728,223.05
CASHFLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of Assets	2	0.00		0.00	
Acquisition of Assets	10	5,091,043.50		222,600.00	
Net cash flows from Investing Activities			5,091,043.50		222,600.00
CASHFLOW FROM FINANCING ACTIVITIES					
Net cash flow from financing activities			0.00	0.00	
NET INCREASE/ IN CASH AND CASH EQUIVALENT			-9,943,686.70		
Cash and cash equivalent at beginning of the year	16		36,505,623.05		0.0
Cash and cash equivalent at END of the year			26,761,936.35		36,505,623.05



SIGNIFICANT ACCOUNTING POLICIES

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

- **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 *entity* and all values are rounded to the nearest (Kshs) 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 *entity*.

- **Recognition of revenue and expenses**

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

- **In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

- **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)

- **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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* 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.

- **Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

- **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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

- **Comparative figures**

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

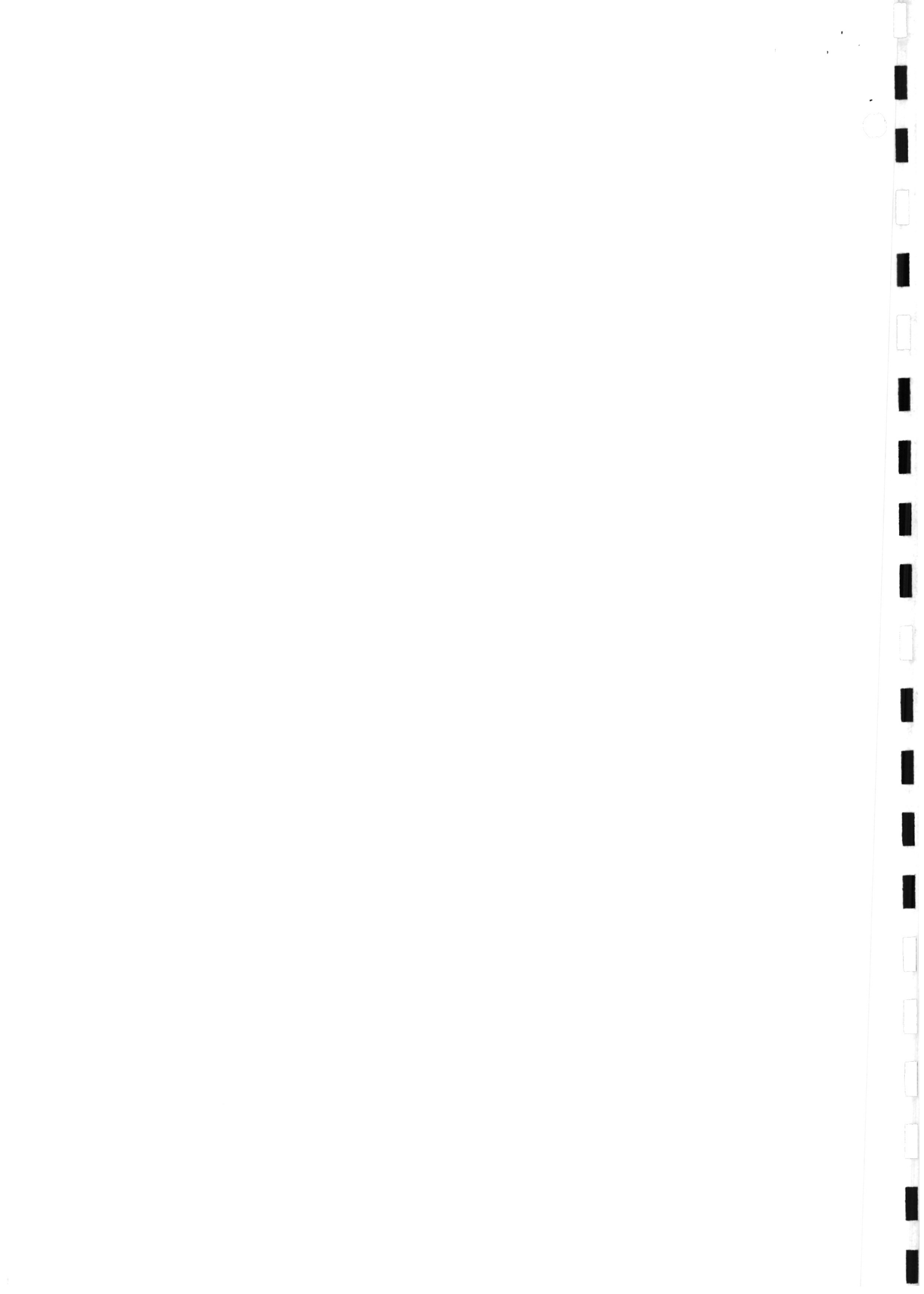
- **Subsequent events**

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.



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	112,085,060.40	0	112,085,060.40	112,085,060.40	-	100%
Proceeds from Sale of Assets				-	-	0
Other Receipts	40,000.00	0	40,000.00	40,000.00	-	
	112,125,060.40	0	112,125,060.40	112,125,060.40	-	
PAYMENTS						
Compensation of Employees	1,344,732.00	823449.23	2,168,181.23	1,470,030.85	698,150.38	68%
Use of goods and services	2,563,077.00	348449.2	2,911,526.20	2,444,029.15	467,497.05	84%
Committee Expenses	7,290,121.00	2110673.8	9,400,794.80	8,066,765.00	1,334,029.80	86%
Transfers to Other	51,523,984.00	10730581.8	62,254,565.80	54,734,247.60		88%



Government Units					7,520,318.20	
Other grants and transfers	41,573,422.40	22272878	63,846,300.40	50,012,897.00	13,833,403.40	78%
Social Security Benefits	67,724.00	9600	77,324.00	49,734.00	27,590.00	64.4%
Acquisition of Assets	5,440,000.00	210000	5,650,000.00	5,091,043.50	558,956.50	90%
Other Payments	2,282,000.00	0	2,282,000.00	-	2,282,000.00	0
TOTALS	112,085,060.40	36,505,632.03	148,590,692.43	121,868,747.10	26,721,945.33	82%

The entity financial statements were approved on 14th september,2015 and signed by:



 CDFC CHAIRMAN

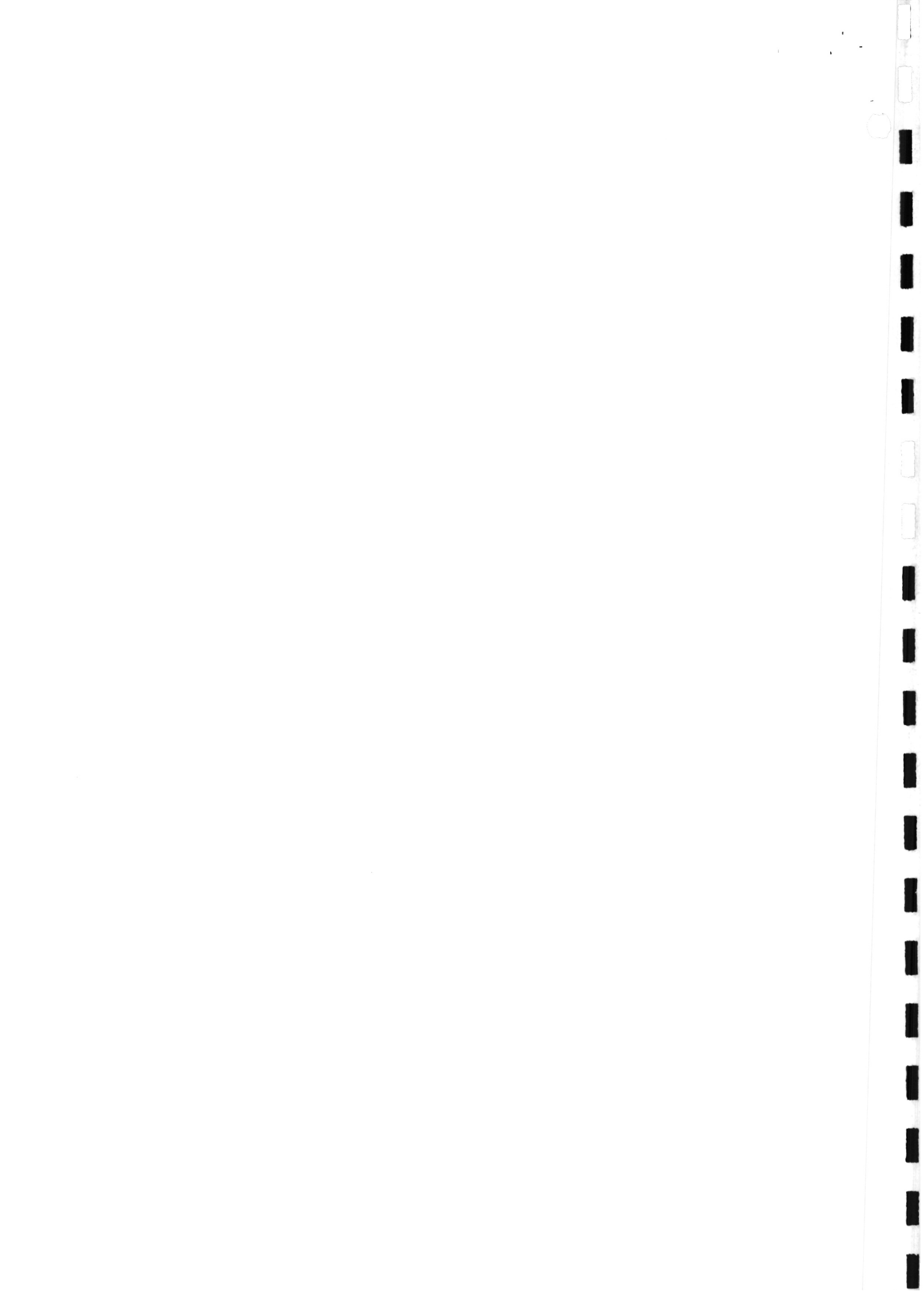


 FUND ACCOUNT MANAGER



NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS				
1 TRANSFERS FROM CDF BOARD				
	Description	2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Normal Allocation	AIE NO A735561	0.00	31,164,775.20	
	AIE NO A 750048	0.00	46,747,162.80	
	FUNDING FROM BOARD AIE NO. A750485	28,021,265.25		
	FUNDING FROM BOARD AIE NO. A796599	14,812,759.15		
	FUNDING FROM BOARD AIE NO. A796807	13,208,506.00		
	FUNDING FROM BOARD AIE NO. A797099	28,021,265.00		
	FUNDING FROM BOARD AIE NO.A796124	28,021,265.00		
	TOTAL	112,085,060.4 0	77,911,938.0 0	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	



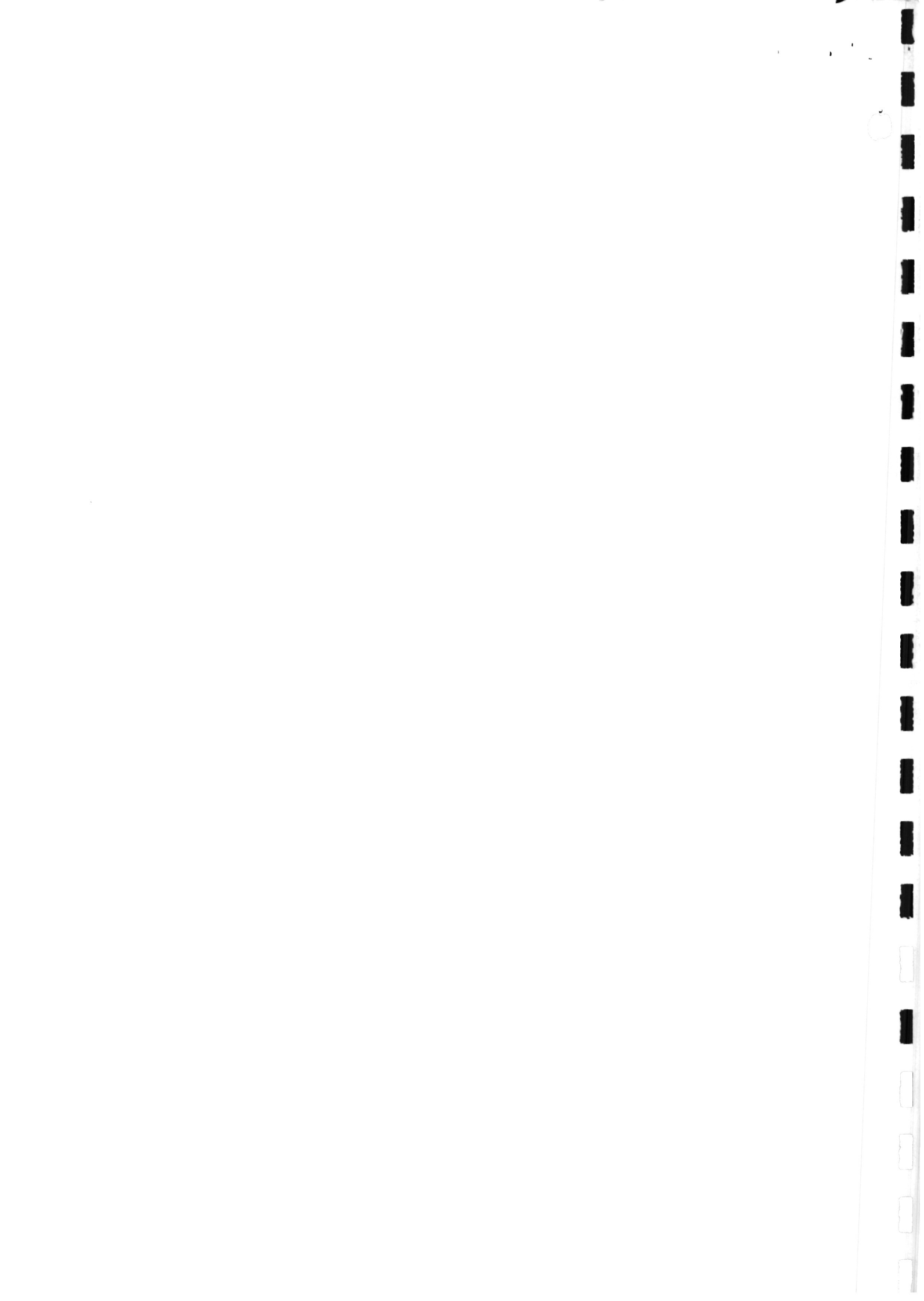
	Receipts from the Sale of Buildings			
	Receipts from the Sale of Vehicles and Transport Equipment	0.00		
	Receipts from the Sale Plant Machinery and Equipment			
	Receipts from the Sale of office and general equipment			
	Total	0.00	0.00	
	3 OTHER REVENUES			
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
1410107				
1410405	Interest Received	0.00	0.00	
1420601	Rents	0.00	0.00	
1450207	Tender Fee Banked	40,000.00	0.00	
	Other Receipts Not Classified Elsewhere	0.00	0.00	
	Total	40,000.00	0.00	
	4 COMPENSATION OF EMPLOYEES			
		2014 - 2015	2013 - 2014	
2110201		Kshs	Kshs	



2110202	Basic wages of contractual employees	1,240,884.00	310,958.75	
	Basic wages of casual labour		0.00	
2110301	Personal allowances paid as part of salary			
2110314	House allowance	166,000.00	0.00	
2710120	Transport allowance	0.00	0.00	
2110320	Gratuity for employess	63,146.85	0.00	
2110326	Leave allowance	0.00	0.00	
	Other personnel payments	0.00		
	Total	1,470,030.85	310,958.75	
	5 USE OF GOODS AND SERVICES			
		2014 - 2015	2013 - 2014	
2210100		Kshs	Kshs	
	Utilities, supplies and services		0.00	
	Water		0.00	
2210104	Electricity	9,126.00	13,312.20	
2210200	Office rent		0.00	
2210300	Communication, supplies and services	490,766.85	24,000.00	
2210500	Domestic travel and subsistence	711,640.00	21,037.00	



2210600	Printing, advertising and information supplies & services	6,367.00	0.00	
2210700			0.00	
2210800	Training expenses	0.00	192,000.00	
2210900	Hospitality supplies and services	27,059.30	0.00	
2211000	Insurance costs		0.00	
2211100	Specialised materials and services	358,318.00		
2211200	Office and general supplies and services	292,869.00	81,090.00	
2211300	Fuel ,oil & lubricants	450,000.00	100,000.00	
2211301	Other operating expenses			
2220100	bank charges	84,132.00	20,653.00	
2220200	Routine maintenance – vehicles and other transport equipment	13,751.00		
	Routine maintenance – other assets			
	Total	2,444,029.15	452,092.20	



6 COMMITTEE EXPENSES			
	Description	2014 - 2015	2013 - 2014
2210802		Kshs	Kshs
2210809	Other committee expenses		
	Committee allowance	1,425,000.00	951,999.00
	M&E Expense	6,641,765.00	956,000.00
	TOTAL	8,066,765.00	1,907,999.00
7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description	2014 - 2015	2013 - 2014
2630204		Kshs	Kshs
2630205	Transfers to primary schools	30,820,992.00	8,800,000.00
2630206	Transfers to secondary schools	16,855,496.00	11,550,000.00
2630207	Transfers to Tertiary institutions	200,000.60	4,518,300.00
2630207	Transfers to Health institutions	6,857,759.00	
	Transfer to livestock institutions		600,000.00
	Security and other transfers		xx
	TOTAL	54,734,247.60	25,468,300.00



8 OTHER GRANTS AND OTHER PAYMENTS			
		2014 - 2015	2013 - 2014
2640101		Kshs	Kshs
2640102	Bursary - Secondary	11,283,250.00	3,045,750.00
2640104	Bursary - Tertiary	11,283,250.00	3,045,750.00
2640105	Bursary- Special schools		
2640504	Mocks & CAT	3,660,860.00	2,946,265.00
2640505	water	300,000.00	xx
2640506	Agriculture projects	400,000.00	xx
2640507	Electricity	0.00	
2640508	Security	2,475,000.00	200,000.00
2640509	Roads	12,238,312.00	700,000.00
2640510	Sports	1,397,294.00	
2640200	Environment	1,727,031.00	
	Emergency Projects	5,247,900.00	3,116,800.00
	Total	50,012,897.00	13,054,565.0 0
9 SOCIAL SECURITY BENEFITS			
		2014 - 2015	2013 - 2014
2120101		Kshs	Kshs
	Employer contribution to NSSF	49,734.00	2,400. 00
	Total	49,734 .00	2,400.00
10 ACQUISITION OF ASSETS			



	<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
		Kshs	Kshs
3110102			
3110202	Purchase of Buildings	0.00	0.00
3110302	Construction of Buildings	4,511,876.00	0.00
3110701	Refurbishment of Buildings	0.00	0.00
3110704	Purchase of Vehicles	0.00	0.00
3110801	Purchase of Bicycles & Motorcycles	0.00	0.00
3111001	Overhaul of Vehicles	0.00	0.00
3111002	Purchase of Office furniture and fittings	184,285.00	12,600.00
3111005	Purchase of computers ,printers and other IT equipments	394,882.50	76,000.00
3111009	Purchase of photocopier	0.00	130,000.00
3111112	Purchase of other office equipments	0.00	0.00
3130101	Purchase of soft ware	0.00	4,000.00
	Acquisition of Land	0.00	0.00
	Total	5,091,043.50	222,600.00
11			
	Other Payments	0.00	0.00
12	Bank Balances (cash book bank balance)		



	Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014	
		Kshs	Kshs	
	<i>Equity Bank Kakamega Branch</i>	26,326,644.35	36,505,623.25	
	Total	26,326,644.35	36,505,623.25	
12 CASH IN HAND)				
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
	Sale of tender	0.00	0.00	
	Hire of graders	0.00	0.00	
	Hire of hall	0.00	0.00	
	Other receipts (specify)	435,292.00	301,460.00	
	Total	435,292.00	301,460.00	
				<i>Balanc e</i>



ANNEX 4.FIXED ASSET REGISTER

CONSTITUENCY DEVELOPMENT FUND						
INVENTORY OF CDFO ASSETS						
CONSTITUENCY:						
LIKUYANI						
OFFICE EQUIPMENT	ASSET NO.	SERIAL NO.	DATE OF PURCHASE	COST (KSHS)	LOCATION	CONDITION
CPU	LIK/CDF/OE/01	9235306225	05/07/2013	DONATED BY CDF BOARD	KONGONI CDF OFFICE	GOOD
MONITOR	LIK/CDF/OE/04	4004347	05/07/2013	DONATED BY CDF BOARD	KONGONI CDF OFFICE	GOOD
BACK UP	LIK/CDF/OE/03	3B 13 04X01249	05/07/2013	DONATED BY CDF BOARD	KONGONI CDF OFFICE	GOOD
HP SCANJET 5590	LIK/CDF/OE/04	L1911B	05/07/2013	DONATED BY CDF BOARD	KONGONI CDF OFFICE	GOOD
COMPUTER SOFTWARE			15/05/2014	4,000.00	KONGONI CDF OFFICE	SERVICEABLE
LAPTOP	LIK/CDF/OE/09	HP PROBOOK 4530S	09/04/2014	76,000.00	KONGONI CDF OFFICE	GOOD
PHOTOCOPIER	LIK/CDF/OE/10	KYOCERA 20FO	09/04/2014	130,000.00	KONGONI CDF OFFICE	GOOD
PLASTIC CHAIR	LIK/CDF/OE/11	PLASTIC CHAIR KENPLOY 2008	2/07/2014	11,050.00	KONGONI CDF OFFICE	GOOD
OFFICE TABLES W/DRAWER	LIK/CDF/OE/12		2/07/2014	19,999.00	KONGONI CDF OFFICE	GOOD
OFFICE CHAIR W/ARMS	LIK/CDF/OE/13		2/07/2014	18,796.00	KONGONI CDF OFFICE	GOOD
METAL CABINET	LIK/CDF/OE/14	METAL	2/07/2014	20,599.00	KONGONI CDF OFFICE	GOOD



CAMERA	LIK/CDF/OE/1 5	SAMSUNG	09/12/201 4	24,000.00	KONGON I CDF OFFICE	GOOD
PHANTOM TABLET	LIK/CDF/OE/1 6	PAD MIN	09/12/201 4	340,000.0 0	CDF MEMBER S	GOOD
PRINTER	LIK/CDF/OE/1 1	PHHGG004 34	10/05/201 4	DONATE D BY CDF BOARD	KONGON I CDF OFFICE	GOOD
OFFICE TABLES	LIK/CDF/OE/1 2	SP/60	9/12/2014	21,998.00	CDF OFFICE	GOOD
OFFICE DESK	LIK/CDF/OE/1 3	3DPED 1.6 MT	9/12/2014	26,999.00	CDF OFFICE	GOOD
OFFICE CHAIR	LIK/CDF/OE/1 4	FAB	9/12/2014	7,699.99	CDF OFFICE	GOOD
OFFICE CHAIR	LIK/CDF/OE/1 5	FAB WOV	9/12/2014	4,999.00	CDF OFFICE	GOOD
CABINET	LIK/CDF/OE/1 6	O4 DRAWER	09/12/201 4	18,999.00	CDF OFFICE	GOOD
CHAIR	LIK/CDF/OE/1 7	PVC WARM	09/12/201 4	9,798.00	CDF OFFICE	GOOD

