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paper laid
By the leader of
majority party
Hon. Adam Duale
on Tuesday
21.2.2017
283

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



Tuesday, 21st February, 2017

The House met at 2.30 p.m.

PAPERS LAID

Hon. A.B. Duale: Hon. Speaker, I beg to lay the following Papers on the Table of the House today Tuesday, 14th February, 2017:

✓ The First Half Report of the National Treasury on the Quarterly Economic and Budgetary Review for the Financial Year 2016/2017.

✓ Sessional Paper No.6 of 2016 on the National Urban Development Policy from the Ministry of Transport, Infrastructure, Housing and Urban Development.

The Reports of the Auditor-General on the Financial Statements in respect of the following constituencies for the year ended 30th June 2015, and the certificates therein:

✓ (i) Khwisero Constituency.

✓ (ii) Likuyani Constituency.

✓ (iii) Luanda Constituency.

✓ (iv) Lugari Constituency.

✓ The Reports of the Auditor-General on the Financial Statements in respect of the following institutions for the year ended 30th June 2016, and the certificates therein:

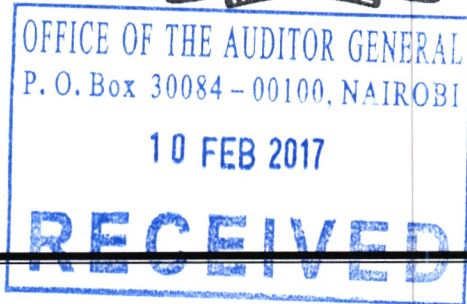
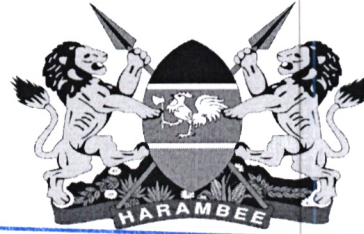
✓ (i) The Communication Authority of Kenya - Universal Service Fund.

✓ (ii) The Geothermal Development Company Limited.

✓ (iii) The Industrial and Commercial Development Corporation.

Hon Baiya: I beg to lay the following Paper on the Table of House today Tuesday, 21st February, 2017:

✓ The Report of the Constitutional Implementation Oversight Committee on the Implementation of Devolution up to the year 2016.

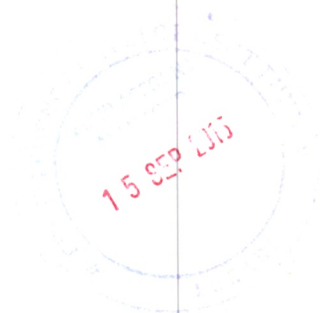


CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY

AMENDED 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 – LUGARI 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 objective of the fund is to ensure that 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 *LUGARI 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:

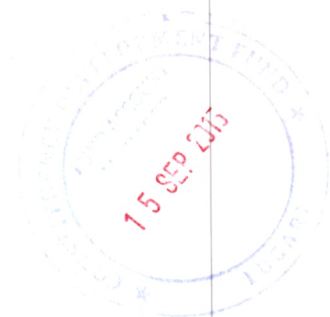
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E Holder	Alex M. Lwamba
3.	Accountant	Peter Sifuna Makanyanga
4.	Lugari Constituency Development committee members	
I.	Aggrey Jeremiah - Cdfc Chairman	
II.	Clement Abaya -Cdfc Secretary	
III.	Caroline Kinara	
IV.	Jacob Murunga	
V.	Judith Mbeheze	
VI.	Suba Isavwa	
VII.	Benard Agona	
VIII.	Reuben Ratemo -Rep of Sub County Commissioner	

(d) Fiduciary Oversight Arrangements

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

P.O. Box 700 TURBO
Lumakanda Sub county Headquarters
Lumakanda, KENYA



LUGARI CDF Contacts

Telephone: (254) 720320263

E-mail: cdflugari@cdf.go.ke

Website: www.cdf.go.ke

(f) LUGARI CDF Banker

Bank Name: Co-operative Bank of Kenya

Branch: Webuye

Account Name: Lugari CDF

Account Number: 01120086153600

Address: 2948- ELDORET

(g) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(h) 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)

It is my pleasure to present to you LUGARI CDF's annual report and financial statements for the financial year 2014/2015. In the year under review, we are pleased with our overall performance which aligns very well with our vision and also our proven track record of consistent delivery and value for money.

The actual amounts utilised by the constituency in its various expense items were more than 50% of its budget performance, however the target should be 100% if funds are availed in time during the financial year.

Key achievements for the CDF

- By providing funds directly to each constituency for fighting poverty, CDF assists in ironing out regional imbalances due to patronage.
- CDF has been able to open rural access roads (feeder roads) thus contributing to economic growth.
- Through the Health Sector CDF has made it possible for the public to easily access health facilities
- Water projects have been implemented to enhance access to clean and reliable water.
- In the education sector, CDF funding of schools has assisted in increasing student enrolment, the CDF bursary has helped retain in schools students from low income families.
- The security sector has boosted the security in the constituency through construction of police posts in all the wards.

Emerging issues related to the CDF

Entrenching CDF Act in the new constitutional dispensation, since it is facing a lot of legal challenges, hence Members of Parliament should enact legislations which do not contravene the constitution in order to protect the CDF.

Implementation challenges and recommended way forward

- Late disbursement of funds, lead to rise in project costs due to factors like inflation due to time value of money and also the public do not get the value of the funds in time, a good case is in late bursary awards, to remedy this, funds should be released by CDF Board in time.
- Frequent development forums and awareness forums should be held to intuit the public with information concerning the development initiatives, from various funding agencies and stakeholders and CDF, County Government and other development stakeholders plan together to avoid duplication of projects

CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2015

- Lack of a simple but standardized practical curriculum for training PMC's in order to enhance their capacity to implement the projects, hence a PMC training manual should be operationalised.

Agrey Jeremiah
Name

CDFC Chairman
Designation


.....
Sign.

15/9/2015
.....
Date

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.

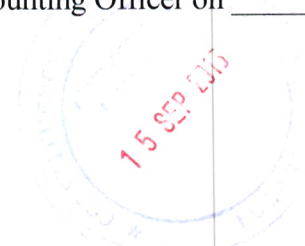
The Accounting Officer in charge of the *Lugari CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility 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 *Lugari 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 *Kasipul 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 *Lugari 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.



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Lugari Constituency set out on pages 6 to 24, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

Constituencies Development Fund – Lugari Constituency – Report and Financial Statements for the year ended 30 June 2015

on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1.0 Unsupported Land Purchase

The Fund disbursed Kshs.4,800,000.00 for purchase of 8.4 hectares of land valued at Kshs.6,410,000.00 for two institutions. 6.4 hectares and 2.0 hectares for Cheyawa Technical Institute and Muhomo secondary school at Kshs.5,460,000 and Kshs.950,000.00 respectively. However, title documents had not been obtained. The ownership of the land bought could not be confirmed. As a result, the propriety of the purchase of land expenditure of Kshs.4,800,000 could not be ascertained.

2.0 Other Grants and Transfers

2.1 Irregular Lease of Land

The Fund paid out of the emergency provision Kshs.1,000,000 for a ten year lease of ten acres of land for the proposed construction of a maize mill. However, the project was not budgeted for. It was not an emergency as evidenced by the fact that it had not taken off one year down the line. No value for money has been received from the expenditure.

2.2 Paid Electricity Power Line not Installed

The Rural Electrification Authority of Kenya was paid Kshs.1,200,000.00 for the construction of a power line and wiring of Silungai Water Project that had not taken off one year down the line. Further, proper documentation including project proposals and official receipts from the authority were not provided for audit review.

In view of the foregoing, the fund has not gotten value for money for the entire expenditure of Kshs.2,200,000 as at 30 June 2015.

3.0 Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalents balance of Kshs.29,482,878 as at 30 June 2015. However, receipts amounting Kshs.185,931.70 were not reflected in the bank reconciliation and were not in the schedules for uncredited cheques as would be expected. Further, included in the balance are outstanding imprests of Kshs.91,000. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.29,482,878 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 - Lugari 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 (CDF) Act, 2013.

Other Matter

Budget Performance

The Fund budgeted receipts was Kshs.166,075,217 but only received an amount of Kshs.91,306,865.5 implying an underfunding of Kshs.74,768,353.00. Consequently, projects amounting to Kshs.74,768,353 could not be implemented as planned.

My opinion is not qualified in respect of this matter.



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

Nairobi

02 August 2016

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

Principal Secretary

Principal Accounts Controller

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	91,306,863.50	166,707,941.40
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	88,065.00	0
TOTAL RECEIPTS		91,394,928.50	166,707,941.40
PAYMENTS			
Compensation of Employees	4	1,332,372.00	639,381.20
Use of goods and services	5	5,825,434.80	3,283,472.75
Committee expenses	6	3,528,083.00	3,703,213.00
Transfers to Other Government Units	7	45,244,188.50	70,817,532.95
Other grants and transfers	8	49,009,846.05	44,054,300.65
Social Security Benefits	9	9,600.00	61,029.00
Acquisition of Assets	10	1,295,260.00	xx
Other Payments	11	-	-
TOTAL PAYMENTS		106,949,524.35	122,558,929.55
SURPLUS/DEFICIT		(14,849,855.85)	44,149,011.85

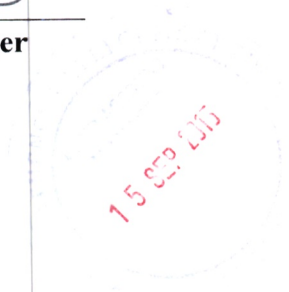
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lugari CDF financial statements were approved on 15/9/ 2015 and signed



 CDFC



 Fund Account Manager





CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY
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For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	29,391,878.35	44,332,734.20
Cash Balances (cash at hand)	12B	-	0
Outstanding Imprests	12C	91,000.00	0
TOTAL FINANCIAL ASSETS		29,482,878.35	44,332,734.2

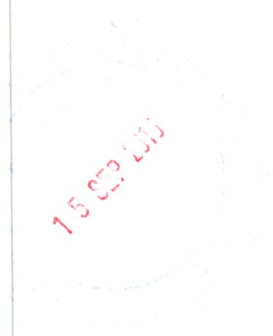
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Fund balance b/fwd	13	44,332,734.20	183,722.35
Surplus/Deficit for the year		(14,849,855.85)	44,149,011.85
Prior year adjustments	14		
NET FINANCIAL POSSITION		29,482,878.35	44,332,734.20

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


 Chairman - CDFC


 Fund Account Manager

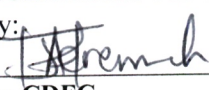


CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Transfers from the CDF Board	1	91,306,863.50	166,707,941.40
Other revenues	3	88,065.00	0
		91,394,928.50	166707941.4
Compensation of Employees	4	1,332,372.00	639,381.20
Use of goods and services	5	5,825,434.80	3,283,472.75
Committee expenses	6	3,528,083.00	3,703,213.00
Transfers to Other Government Units	7	45,244,188.50	70,817,532.95
Other grants and transfers	8	49,009,846.05	44,054,300.65
Social Security Benefits	9	9,600.00	61,029.00
Acquisition of Assets	10	-	-
Other Payments	11	-	-
		104,949,524.35	122,558,929.55
Adjusted for:		0	0
Adjustments during the year			
Net cashflow from operating activities		(13,554,595.85)	44,149,011.85
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	10	1,295,260.00	0
Net cash flows from Investing Activities		(1,295,260.00)	0
NET INCREASE/ IN CASH AND CASH EQUIVALENT		(14,849,855.85)	44,149,011.85
Cash and cash equivalent at BEGINNING of the year	13	44,332,734.20	183,722.35
Cash and cash equivalent at END of the year	16	29,482,878.35	44,332,734.20

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


 Chairman CDFC


 Fund Account Manager

15 SEP 2015

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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	121,742,485	44,332,734.2	166,075,219.2	91,306,865.5	74,768,353.7	54.94
Proceeds from Sale of Assets	0	0	0	0	-	0
Other Receipts	0	88,065.00	88,065.00	88,065.00	0	100
Sub total	121,742,485	44,420,799.2	166,163,284.20	91,394,930.5	74,868,353.70	54.97
PAYMENTS						
Compensation of Employees	2,413,581.00	518,556	2,932,137.00	1,332,374.00	518,556.00	82.31
Use of goods and services	6,206,274.80	133,866	6,340,140.80	5,825,434.80	133,866.00	97.88
Committee Expenses	2,868,000.00	2,537,320.00	5,405,320.00	3,528,083.00	3,354,886.00	37.24
Transfers to Other Government Units	61,702,079.00	35,305,950.2	97,008,029.20	44,244,188.50	51,166,086.70	47.25
Other grants and transfers	45,940,001.2	4,184,867	50,124,868.20	49,009,846.05	1,621,776.15	96.76
Social Security Benefits	50,000.00	12,800.00	62,800.00	9,600.00	53,200.00	15.28
Acquisition of Assets	1,362,549.00	0	1,362,549.00	1,295,260.00	67,289.00	95.06
Other Payments	1,200,000	1,727,440.00	2,927,440.00	-	2,927,440.00	0
TOTALS	121,742,485	44,420,799.2	166,163,284.20	106,949,524.35	59,843,099.85	63.94

a. There was overutilization of Transfers to other Government Units item expense by 124%, since the previous financial year (2013/14) funding was disbursed late in the current financial year hence inculcated to the overutilization.

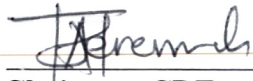
The LUGARI CDF financial statements were approved on 15/9/15 2015 and signed by:

15 SEP 2015

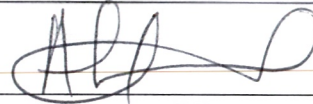
CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015



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.

15 SEP 2015

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 – LUGARI CONSTITUENCY
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
CDF Board		
AIE NOA75670	30,435,621.25	
AIE NO A796810	30,435,621.00	
AIE NO A796050	30,435,621.25	
AIE NO.....A711795		23,549,021.80
AIE NO.....A709829		58,872,554.60
AIE NO.....A735655		33,714,546.00
AIE NO.....A750062		50,571,819.00
TOTAL	91,306,863.5	166,707,941.40

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts from Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from Sale of Office and General Equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Total	xxx	xxx

3. OTHER RECEIPTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	0	0
Rents	0	0
	88,065.00	
Receipts from Sale of tender documents		0
Imprest Recovery	0	0
Total	88,065.00	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	846,084.00	639381.2
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance		0
Leave allowance		0
Gratuity-contractual employees	486,288.00	0
Other personnel payments	0	0
Total	1,332,372.00	639381.2

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	16,500.00	89,067.00
Office rent	251,260.00	80,150.00
Communication, supplies and services	22,560.00	-
Domestic travel and subsistence	471,392.00	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	" 3,043,950.00	
"	-	
Hospitality supplies and services	214,709.80	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	267,485.00	967,463.40
Fuel ,oil & lubricants	1,200,000.00	1,500,000.00
Other operating expenses	34,418.00	-
Routine maintenance – vehicles and other transport equipment	303,160.00	372,070.00
Routine maintenance – other assets	-	-
Total	5,825,434.80	3,008,750

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee Allowances	2,743,283.00	2,210,979
Other Committee Expenses	784,800.00	1,492,234
Total	3,528,083.00	3,703,213.00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	11,320,790	28,395,805.00
Transfers to secondary schools	13,850,790.5	21,451,580.00
Transfers to Tertiary institutions	13,109,849.00	10,913,800.00
Transfers to Health institutions	6,892,759.00	10,056,347.95
Transfer to Agricultural Institutios	70,000.00	413,800.00
TOTAL	45,244,188.5	71,231,332.95

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary -Secondary	8	6,271,908.00
	6,190,635.00	
Bursary -Tertiary	7,945,604.00	15,213,165.40
Bursary-Special schools	0.00	
Mocks & CAT	450003.00	
water	150000.00	
food security	0.00	
Electricity	1200000.00	
Security	4,664,136.05	2,050,790.40
Roads	20,421,298.00	16,755,755.00
Sports	755817.00	1,447.619.9
Environment	931746.00	515,873.00
Emergency Projects	6,750,610.00	4,787,241.35
Total	49,459,849.05	45,594,733.15

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***9. SOCIAL SECURITY BENEFITS**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF/NHIF	9,600.00	61,029.00
TOTAL	9,600.00	61,029.00

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	XX	XX
Construction of Buildings	XX	XX
Refurbishment of Buildings	XX	XX
Purchase of Vehicles	XX	XX
Purchase of Bicycles & Motorcycles	-	
Overhaul of Vehicles	XX	XX
Purchase of Office furniture and fittings		XX
Purchase of computers ,printers and other IT equipments	XX	XX
Purchase of photocopier	XX	XX
Purchase of other office equipments	1,295,260.00	XX
Purchase of soft ware	XX	XX
Acquisition of Land	XX	XX
Total	1,295,260.00	0

11. OTHER PAYMENTS

Specify	2014 - 2015	2013 - 2014
	Kshs	Kshs
	0	0
	0	0

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & Currency	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
Cooperative Bank, WEBUYE Branch A/C no 01120086153600	29,391,878.35	44,332,734.20
Total	29,391,878.35	44,332,734.20

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 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

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Peter Miyenda		91,000.00	0	91,000.00
Total				0

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

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

Name of Bank, Account No. & Currency	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	44,332,734.20	76,171.85
Cash in hand		16,550.50
Cash equivalents (short-term deposits)	-	-
Imprest	-	91,000.00
Total	44,332,734.20	183,722.35

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank Accounts	0	0
Cash in Hand	0	0
Imprest	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – LUGARI CONSTITUENCY
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15. OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2 PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>specify</i>)	0	0
	0	0

15.3 OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (<i>specify</i>)	0	0
	0	0

APPENDIX

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
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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						

**Reports and Financial Statements
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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					

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	xxx	xxx
Buildings and structures	xxx	xxx
Transport equipment	xxx	3,700,000
Office equipment, furniture and fittings	1,295,000	4,565,749
ICT Equipment, Software and Other ICT Assets	xxx	xxx
Other Machinery and Equipment	xxx	xxx
Heritage and cultural assets	xxx	xxx
Intangible assets	xxx	xxx
Total	9,560,749	8,265,749

