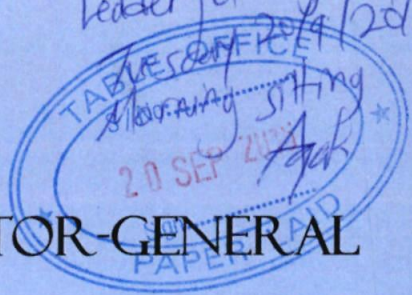


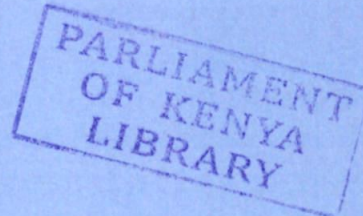
REPUBLIC OF KENYA



*Paper Laid by
Leader of Majority Party*

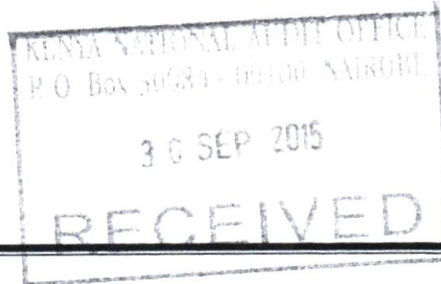


OFFICE OF THE AUDITOR-GENERAL



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





CONSTITUENCY DEVELOPMENT FUND- JUJA 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 – JUJA 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 the fight against poverty at the constituency level.

(b) Key Management

The *Juja 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:

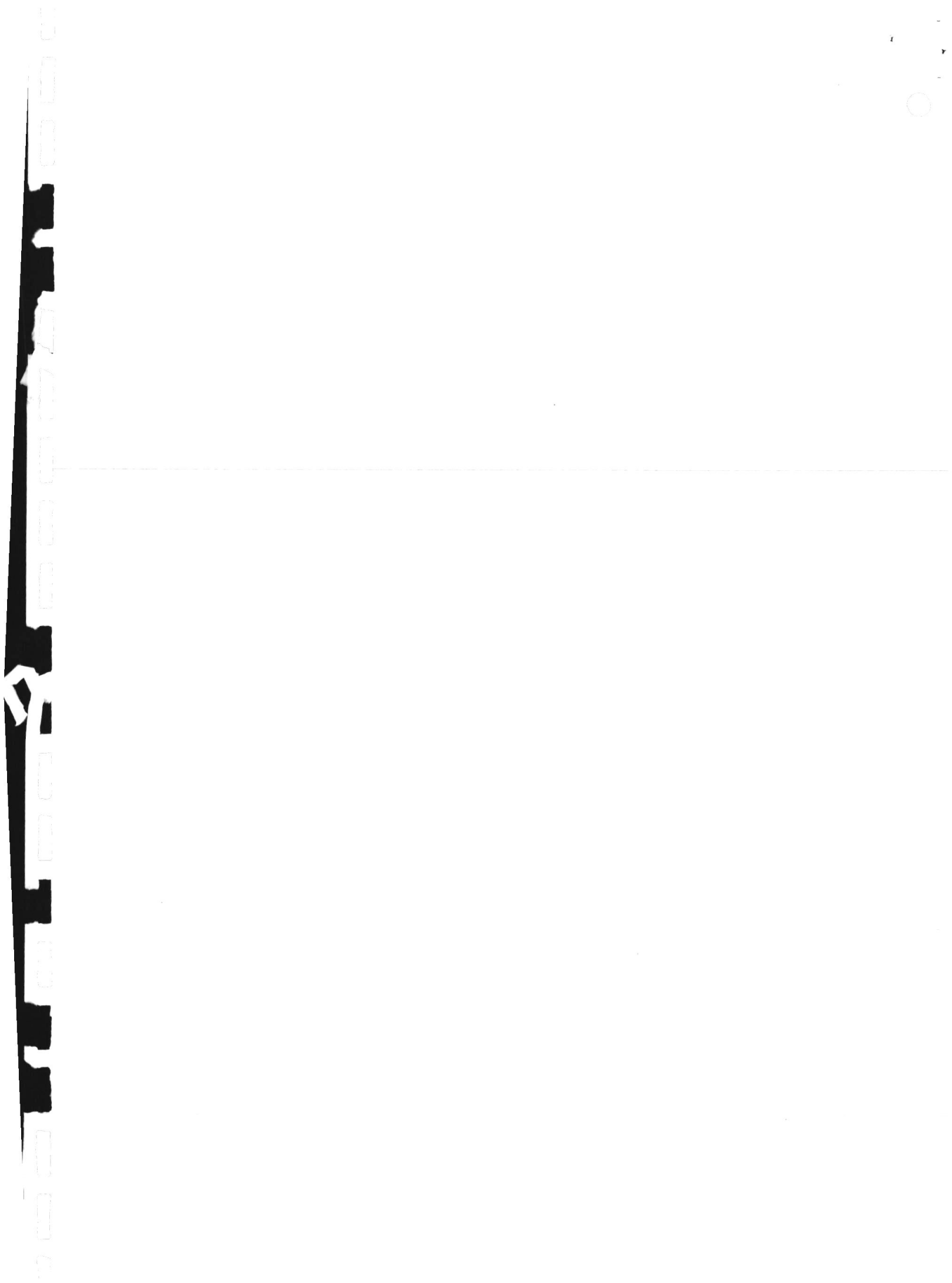
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Aziz Juma
3.	Accountant	Kago Gichohi
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 4942-01002
Lancaster House - Juja
Along Thika Super Highway
Thika, KENYA



(f) JUJA CDF Contacts

Telephone: (254) XXXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: www.go.ke

(g) JUJA CDF Bankers

Equity Bank

Juja Branch

A/C No. 0870262101693

(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 JUJA (CDFC)


It's with great sense of achievement that we end the last financial year 2014/2015. It has been a year with challenges but all in all we as Juja CDF have managed to perform to an acceptable and desirable standards.

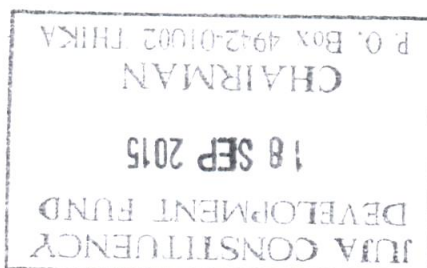
First I would like to appreciate the fact that during the financial year that just ended Juja CDF embarked on the implementations of both the current financial year projects and those of year 2013/2014 not completed in time. It is also worth noting that all project budgeted for in financial year 2013/2014 were all successfully completed at the start of this ending financial year. Projects of this ending financial year not done or complete are scheduled for completion soon with the funds already in the PMC accounts.

Am glad to report that Juja CDF have in that ending financial year disbursed bursaries to needy students totalling to twenty four million shillings much higher than the previous financial year. Further education sector received the biggest share of our budget allocation as compared to other sectors. We are also proud to report that we have started the construction of a first ever secondary school in one of our ward. By and large implementations of our projects are running smoothly.

On the final note the issue of devolved functions have not helped a bit with the public not in the knowledge of the separated functions, this has led to a confusion of who should perform different functions on the ground. Late disbursement of funds by the board has also led to disruption of service delivery to the public that we serve. CDF Board should therefore ensure prompt disbursement of funds so that projects are implemented in good time.

With the above few remarks I would finally appreciate all those that were involved in the planning and implementation towards service delivery for the constituents of Juja and the country at large. The ending financial year was satisfactory but we will always be building on the same in the coming financial years.


Kennedy Ndung'u
CHAIRMAN JUJA 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.

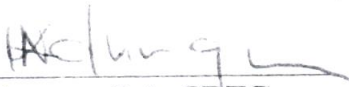
The Accounting Officer in charge of the *Juja CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility 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 *Juja 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 *Juja 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 *Juja 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 15th Sept 2015.


Chairman - Juja CDFC


Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Juja Constituency, set out on pages 5 to 25, 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 combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of audit.

Management's Responsibility for the Financial Statements

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

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

Auditor General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Bank Balances –Stale Cheques

The statement of assets as at 30 June 2015 reflects bank balance of Kshs.2,521,401.90. However, a review of the bank reconciliation statement as at 30 June 2015 revealed that included in the unrepresented cheques amounting to Kshs.2,356,754.80, are cheques totaling Kshs.272,643.00 which were issued between 4 April 2014 and 5 December 2014, which were already stale as at 30 June 2015 and could not be presented in the bank for payment. No justified reason was provided for the delay in reversing these cheques in the cashbook.

In the circumstances, the accuracy of bank balances of 2,521,401.90 as at 30 June 2015, could be confirmed.

2. Bursary Fund

Included in note 8 on other grants and other payments of Kshs.56,446,178 are bursary disbursements to secondary schools and tertiary institutions of Kshs.19,904,646 and Kshs.5,963,000 respectively. However, the expenditures were not supported by official receipts or acknowledgment letters from the beneficiary learning institutions.

Consequently, the propriety of the expenditure totaling Kshs.25,867,646 could not be confirmed.

3. Unresolved Prior Year Matters

3.1. Unaccounted for CDF Disbursements

As previously reported, Juja Constituency was split into three (3) Constituencies in 2012 and creating Thika Town, Juja and Ruiru Constituencies. It was however observed that after splitting, and although the three constituencies opened separate bank accounts for their respective CDF activities, the CDF account No.1102120928 at the KCB Thika Branch operated by the former Juja CDF was not closed. Further,

an amount of Kshs.56,222,880 being the final disbursement for 2012/2013 for the larger Juja Constituency and received vide AIE No.711834 on 15 July 2013 was deposited in this account. However, Juja Constituency CDF did not explain or give details of how the disbursed amount of Kshs.56,222,880 was utilized and accounted for since no expenditure schedules were made available for audit verification. Further, the bank balance in this account as at 30 June 2014 was not disclosed in the financial statements.

The CDF management did not explain how the amount of Kshs.56,222,880 was utilized and of therefore remained unaccounted for as at 30 June 2015.

3.2. Unsupported Payments

As similarly reported in 2013/2014, included in the statement of receipts and payments balance of Kshs.30,398,478 as at 30 June 2014, were amounts of Kshs.1,207,530, Kshs.791,000 and Kshs.19,520,000 in respect of use of goods and services ,committee expenses and other grants and other payments respectively. However, these balances were not supported by ledgers, an attendant register or expenditure schedules and remained unsupported as at 30 June 2015.

No justification has been provided by the CDFC for failure to provide schedules and ledgers.

4. Construction of an Ablution Block at Juja Farm Chiefs Camp

During the year under review, an amount of Kshs.800,000 was disbursed for the construction of an ablution block at Juja farm chief's camp. However, no certificate of completion and inspection certificates were made available for audit review. Further, physical verification carried out on this project revealed that the ablution block was incomplete despite records showing that the contractor was paid the full contract sum. In the circumstances, it has not been possible to confirm the propriety of expenditure of Kshs.800,000 on this project.

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-Juja 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 and Constituencies Development Fund Act, 2013.

Other Matter

1.0 Overall Budget Performance

Review of summary statement of appropriation revealed 54% and 80% overall budget utilization on receipts and expenditure respectively as follows:

Item	Budget-Kshs	Actual -Kshs.	Difference-Under Kshs	Actual as % of Budget
Receipts	129,411,166	70,425,612	58,985,554	54%
Expenditure	129,411,166	103,414,561	25,996,605	80%

The above analysis, reflects actual receipts of Kshs.70,425,612 against the budgeted amount of Kshs.129,411,166, resulting in a shortfall of Kshs.58,985,554 which is also undisbursed funds from the CDF Board.

Further, the CDF had an under expenditure of Kshs.25,996,605 or 20% of the approved budget of Kshs.129,411,166. The low utilization of the budget was attributed to delay in disbursement of funds by the CDF Board.

2. Project Implementation

An analysis of project implementation status as at 30 June 2015 is as follows:

Project Category	No. Budgeted Projects	Budget	Actual-Kshs.	No. Completed Projects	No. of on going Projects	No. Projects not started	%level of implementation
Primary Schools	10	18,950,000	16,650,000	7	1	2	88
Secondary Schools	4	10,150,000	8,550,000	3	0	1	84
School rehabilitation	1	837,931	837,931	1	0	0	100
Environment	11	1,878,016	1,878,016	11	0	0	100
Electricity	8	500,000	210,000	4	2	2	42
Security	6	9,300,000	8,500,000	4	0	2	91
Roads	5	15,000,000	9,000,000	3	0	2	60
Boda Sheds	2	1,000,000	500,000	1	0	1	50
CDF Office	1	3,000,000	0	0	0	1	0
Emergency	0	5,400,259	4,200,000	0	4	0	78
Sports		1,878,016	1,878,016				100
Bursary		15,956,537	16,379,537				103
Mock/Cats		1,000,000	1,000,000				100
Total	48	85,273,759	69,583,000	34	7	11	82
Expenditure on projects for 2013/2014			24,145,437				
Total Actual expenditure 2014/2015			93,728,937				

The above analysis shows that;

- i. Juja CDF had planned to undertake forty eight (48) development projects during the financial year 2014/2015 with an allocation of Kshs.85,273,759

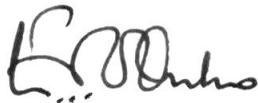
towards these projects and out of the budget allocation, an amount of Kshs.69,583,000 was utilized representing 82% budget utilization. Rolled over projects from 2013/2014 period were also implemented at a cost of Kshs.24,145,437.

- ii. As at 30 June 2015, thirty four (34) projects were complete, seven (7) were ongoing while eleven (11) projects had not been implemented. No reason was provided for failure to implement the projects as planned. This adversely affects service delivery to the residents of Juja Constituency.

3. Un-utilized Project Funds

Records maintained at the CDF office indicates that a total of Kshs.3,200,000 was disbursed during the year to two PMCs in respect of construction of a classroom to completion at Juja Farm Secondary School with an allocation of Kshs.1,200,000 and construction of an administration block to completion at Ha-Mundia AP post at Kshs.2,000,000. However, a review of implementation status of the two projects revealed that none was implemented despite release of funds to the projects accounts. Money allocated to the two projects was still intact/held at the project management committee's bank accounts. No reason was provided for failure to utilize the funds or return the money to the CDF bank account as required by section 41 (9) of the CDF Act, 2013.

My opinion is not qualified in respect of these matters.



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

Nairobi

01 September 2016

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

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	70,425,612	65,909,343
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		70,425,612	65,909,343
PAYMENTS			
Compensation of Employees	4	832,524	523,514
Use of goods and services	5	4,981,677.90	1,208,047.60
Committee Expenses	6	3,344,000	791,000
Transfers to Other Government Units	7	37,282,759	8,348,548
Other grants and transfers	8	56,446,178	19520,000
Social Security Benefits	9	27,422	8,400
Acquisition of Assets	10	500,000	0
Other Payments	11	0	0
TOTAL PAYMENTS		103,414,560.90	30,398,922.60
SURPLUS/DEFICIT		(32,988,948.90)	35,510,350.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA CDF financial statements were approved on 15/06/15 2015 and signed by:


 Chairman - CDFC


 Fund Account Manager


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

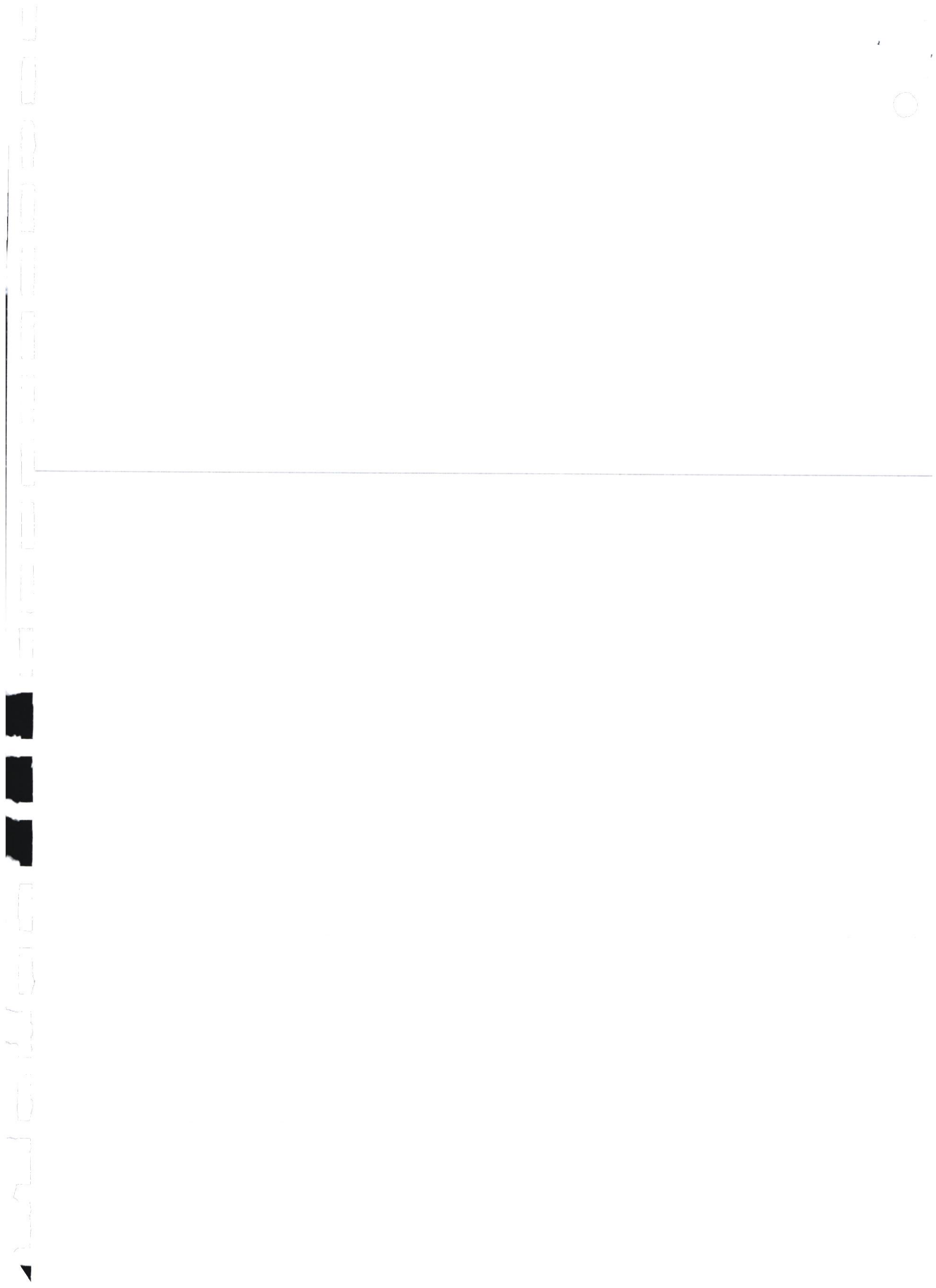
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	2,521,401.90	35,510,350.40
Cash Balances (cash at hand)	12B		0
Outstanding Imprests	12C		0
TOTAL FINANCIAL ASSETS		2,521,401.90	35,510,350.40
 REPRESENTED BY			
Fund balance b/fwd	13	35,510,350.40	0
Surplus/Deficit for the year		(32,988,948.90)	35,510,350.40
Prior year adjustments	14	0000	0
NET FINANCIAL POSITION		2,521,401.90	35,510,350.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA CDF financial statements were approved on 16 May 2015 and signed by:


 Chairman - CDFC


 Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

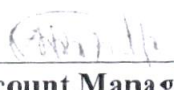
VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	70,425,612	65,909,343
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	832,524	523,514
Use of goods and services	5	4,981,677.90	1,207,530
Committee Expenses	6	3,344,000	791,000
Transfers to Other Government Units	7	37,282,759	8,348,548
Other grants and transfers	8	56,446,178	19,520,000
Social Security Benefits	9	27,422	8400
Other Payments	11	0	0
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		2,521,401.90	35,510,350.40
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(500000)	0
Net cash flows from Investing Activities		-500000	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	15	35,510,350.40	0
Cash and cash equivalent at END of the year	16	2,521,401.90	35,510,350.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA CDF financial statements were approved on 12/15/15 2015 and signed by:



 Chairman CDFC



 Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	93,900,816	35,510,350.40	129,411,166.40	70,425,612	25,996,695.5	
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	1,050,000	946,000	1,996,000	832,524	1,163,476	41.71%
Use of goods and services	4,427,057	742,430.40	5,169,487.4	4,981,677.90	187,809.50	96.36%
Committee Expenses	3,100,000	1,277,917	4,377,917	3,344,000	1,033,917	76.38%
Transfers to Other Government Units	32,937,931	8,200,000	41,137,931	37,282,759	3,855,172	90.63%
Other grants and transfers	52,335,828	23,812,403	76,148,231	56,446,178	19,702,053	74.12%
Social Security Benefits	50,000	31,600	81,600	27,422	54,178	33.60%
Acquisition of Assets		500,000	500,000	500,000	-	100%
Other Payments						
TOTALS	93,900,816	35,510,350.40	129,411,166.40	103,414,560.90	25,996,695.5	


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

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. Compensation to employees was underutilized because some employees terminated their contracts.
- ii. Social security benefits was also underutilized because of the employees who left before their contracts were over.

The JUJA CDF financial statements were approved on 15th sept 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 – JUJA 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 – JUJA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			65,909,343
AIE NO. A740453	23,475,204		
AIE NO. A796559	14,085,122		
AIE NO. A796745	9,390,082		
AIE NO. A797089	23,475,204	70,425,612	
(other constituency e.g. parent constituency)			
TOTAL		70,425,612	65,909,343

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 – JUJA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER RECEIPTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	832,524	523,514
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity	0	0
Other personnel payments	0	0
Total	832,524	523,514

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5 USE OF GOODS AND SERVICES**

	2014 - 2015	2013 – 2014
	Kshs	Kshs
Utilities, supplies and services	617,329.50	0
Office rent	350,000	140,000
Communication, supplies and services	77,832	30,000
Domestic travel and subsistence	30,000	30,000
Printing, advertising and information supplies & services	180,000	78,000
Rentals of produced assets	0	0
Training expenses	737,000	80,000
Hospitality supplies and services	227,000	0
Insurance costs	0	0
Specialized materials and services	0	0
Fuel Oil and Lubricants	750,000	250,000
Office and general supplies and services	474,716.40	94,530
Other operating expenses- Strategic Plan	1,500,000	0
Routine maintenance – vehicles and other transport equipment	12800	0
Routine maintenance – other assets	25,000	0
Total	4,981,677	1,207,530

TOTAL**6. COMMITTEE EXPENSES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	2,526,000	548,000
Other committee expenses	818,000	243,000
Total	3,344,000	791,000

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities		-
Transfers to primary schools (see attached list)	21,350,000	5,000,000
Transfers to secondary schools (see attached list)	11,450,000	3,348,548
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	4,482,759	0
TOTAL	37,282,759	8,348,548

8 OTHER GRANTS AND OTHER PAYMENTS

	2014 – 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	19,904,646	3,495,000
Bursary – tertiary institutions	5,963,000	3495,000
Bursary – special schools	0	0
Mock & CAT	0	0
Water projects (see attached list)	0	0
Agriculture projects (see attached list)	0	0
Electricity projects (see attached list)	500,000	0
Security projects (see attached list)	10,500,000	6,000,000
Roads projects (see attached list)	11,000,000	6,000,000
Sports projects (see attached list)	1,828,532	0
Environment projects (see attached list)	1,500,000	0
Emergency projects (see attached list)	5,250,000	530,000
Total	56,446,178	19,520,000

9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	27,422	8,400
Total	27,422	8,400



CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10 ACQUISITION OF ASSETS****Non Financial Assets**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	500,000	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	500,000	0



CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

Specify	2014 - 2015 Kshs	2013 - 2014 Kshs
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- -

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<i>Equity Bank Juja Branch- Kenya Shillings</i>	2,521,401.90	35,510,350.40
Total	2,521,401.90	35,510,350.40

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY

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For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	35,510,350.40	-
Cash in hand	0	-
Imprest	0	-
Total	35,510,350.40	-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Imprest	0	-
Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY

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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	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

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
	<u>0</u>	<u>0</u>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	8,337,931	0
Amounts due to other grants and other transfers (see attached list)	11,156,032	0
Others (<i>specify</i>)	0	0
	<u>19,493,963</u>	<u>0</u>

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						

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

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. Witeithie Secondary school	Construction of 4 classes & admin.	6,800,000	April 2015	6,500,000	300,000	-	The balance has now been paid out
2. Muigai Inn Primary School	Const. Of 4 classrooms & admin	6,000,000	April 2015	3,000,000	3,000,000	-	The balance has been paid to the PMC
3. Munyaka Primary school	1 classroom	1,200,000	-	-	1,200,000	-	The balance has been paid to the PMC
4. Oakland Primary school	renovations	837,931	-	-	837,931	-	The amount has been paid.
5. Juja CDF Office	Office construction	3,000,000	-	-	3,000,000	-	More funds allocated in 2015-16 budget
Sub-Total		17,837,931		9,500,000	8,337,931		
Amounts due to other grants and other transfers							
6. Juja Juja farm roads	Road grading & gravelling	3,000,000	-	-	3,000,000	-	The amount has been paid out
7. Toll Station Mugutha Road	Road grading & gravelling	3,000,000	-	-	3,000,000	-	The amount has been paid out
8. Ndarasa Chief's Camp	Renovations & const. Of staff houses	2,000,000	-	-	2,000,000	-	
9. Sports activities	Sports activities	1,878,016	-	600,000	1,278,016	-	
10. Environment Activities	Envt.	1,878,016	-	500,000	1,378,016	-	
11. Audit Payment	Audit	500,000	-	-	500,000	-	
12.							

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	Sub-Total	11,756,032		1,100,000	11,156,032		
	Sub-Total						
	Others (specify)						
13.							
14.							
15.							
	Sub-Total						
	Grand Total						

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment	4,740,800	4,740,800
Office equipment, furniture and fittings	772,545	272,545
ICT Equipment, Software and Other ICT Assets	226,800	226,800
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	5,740,145	5,240,145

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