

REPUBLIC OF KENYA



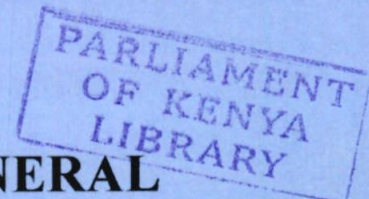
OFFICE OF THE AUDITOR-GENERAL

**REPORT**



**OF**

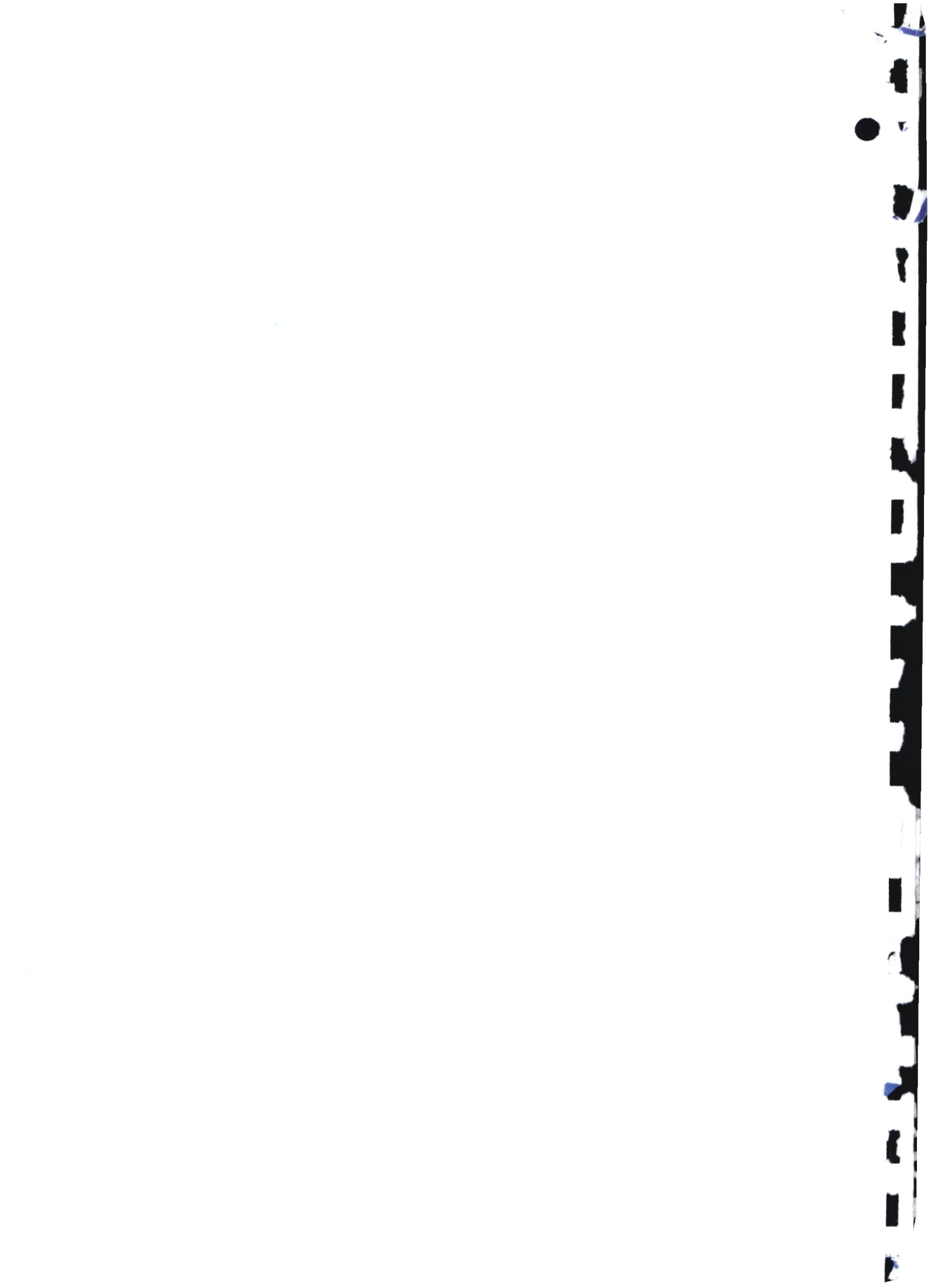
**THE AUDITOR-GENERAL**



**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
IJARA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2015**





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**CONSTITUENCY DEVELOPMENT FUND- IJARA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

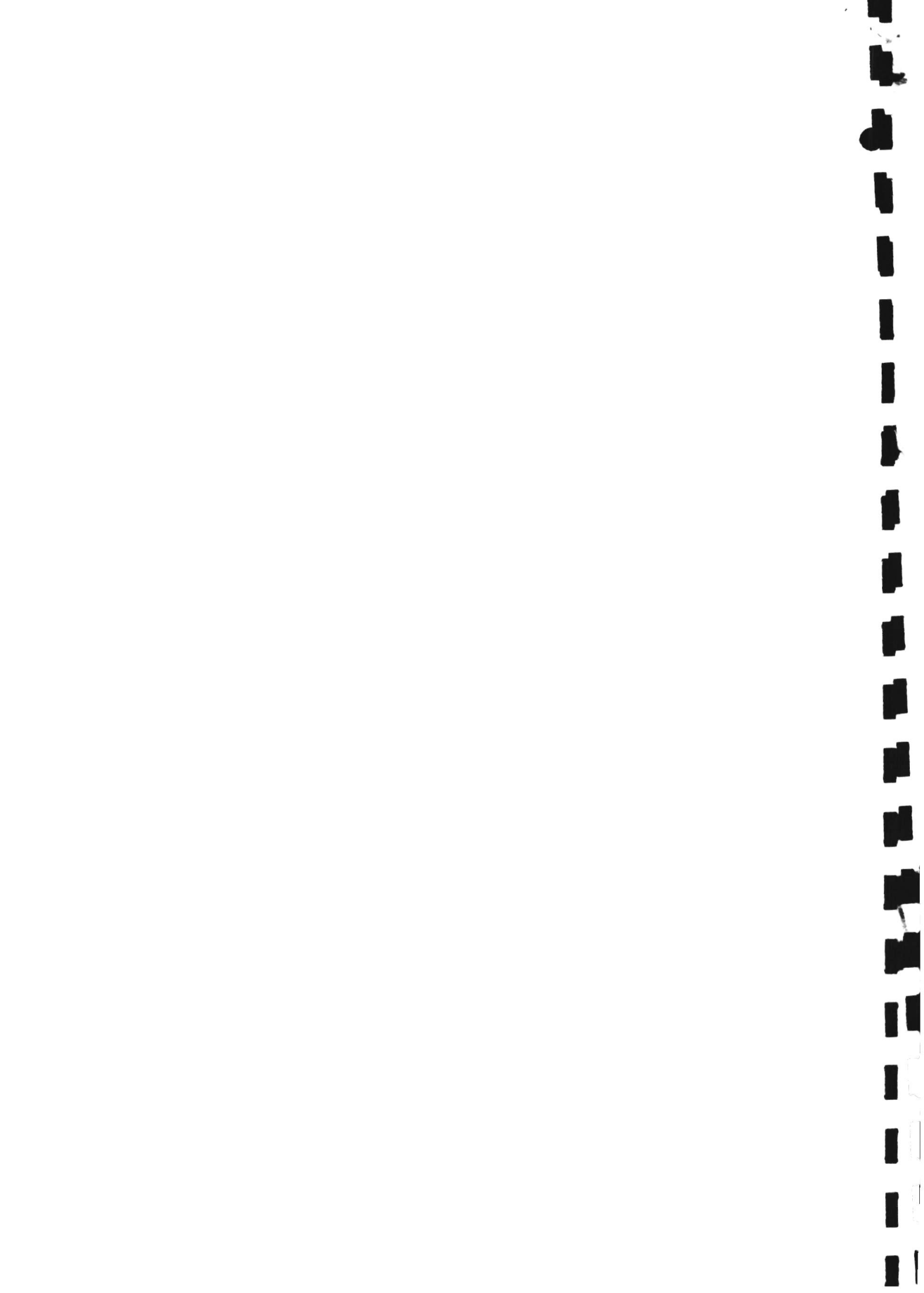
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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

### (b) Key Management

The *Ijara Constituency* 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Hussein Abdullahi
3.	Accountant	Meshack Amayo
4.		

### (d) Fiduciary Oversight Arrangements

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

P.O. Box 92-70105  
CDF Building,  
Masalani, Kenya



**(f) IJARA CDF Contacts**

Telephone: (254) 720020647  
E-mail: habdullahi@cdf.go.ke  
Website: www.go.ke

**(g) IJARA CDF Bankers**

First Community Bank  
Masalani  
AC/NO.50000774-01  
P.O. Box 81-70105  
Masalani, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



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

The entity has utilised its allocated budget for undertaking the slotted projects for the financial year. More than 60% of the fund has been utilised despite receiving the final disbursement towards the end of the financial year. Over the years the entity improved water, sanitation, education access road through desilting of dams in various villages, construction of various public toilets, construction of primary and secondary schools, payment of fees to over 10,000 needy and vulnerable students across the constituency.

### EMERGING ISSUES RELATED TO CDF

Increasing population

Increasing school enrolment

### IMPLEMENTATION CHALLENGES

Security threat

Lack of clear boundary

For the fund to thrive there should be minimal interference from political figures and no project should be undertaken in a boundary conflict zone without the involvement of the concerned organs of government.

  
*Sign*

CHAIRMAN CDFC



### III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the (*IJARA 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 (*IJARA 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 (*Ijara 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.

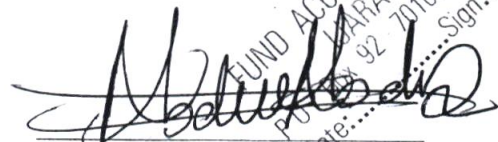
The Accounting Officer in charge of the (*IJARA CDF*) confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes 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



Chairman CDFC



Fund Account Manager

FUND ACCOUNT MANAGER  
IJARA CDF  
Date: 30 June 2015  
Sign: M. MASALANI





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR – GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ijara Constituency set out on pages 5 to 20, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, a summary statement of appropriations and 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 (4) 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 misstatements.

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

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

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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. Irregular Award of Contract on Capital projects**

Examination of payment vouchers, and project records revealed that contracts amounting to Ksh.25,342,293 were irregularly awarded. The project payments records lacked notice of tender, technical evaluation reports, certificates of practical completion, bills of quantities, contract agreement, confidential business questionnaires not filled and relevant tender committee minutes. Although, physical verification of some projects conducted on 9 to 11 March 2016 revealed that the projects were complete and were in use.

Consequently, the validity and regularity of contracts awarded could not be confirmed.

#### **2. Unsupported Bursaries**

During the financial year 2014/2015, the Ijara Constituency Development Fund committee disbursed bursaries amounting to Kshs.10,374,000 to various schools and universities to benefit needy students. Although the payment records showed that the funds were disbursed as allocated, there were no fees payment receipts and acknowledgement letters from the benefiting institutions to confirm bursary cheques receipt.

Consequently, it has not been possible to confirm that Kshs.10,374,000 bursary funds were used as intended and were properly accounted for as at 30 June 2015.

#### **3. Unsupported Monitoring and Evaluation Expenses**

During the year under review the CDF Office spent Kshs.2,771,000 on monitoring and evaluation. However, the payment vouchers were not supported by temporary work tickets and copies of logbook for the hired vehicles as required by the code of regulations (revised) 2006. Further, the hired vehicles were not competitively sourced as required by the Public Procurement and Disposal Act, 2005 as no quotations or tender documents were used for the award of the contract.

In the circumstances the propriety of the expenditure of Kshs.2,771,000 could not be ascertained.

### **Qualified Opinion**

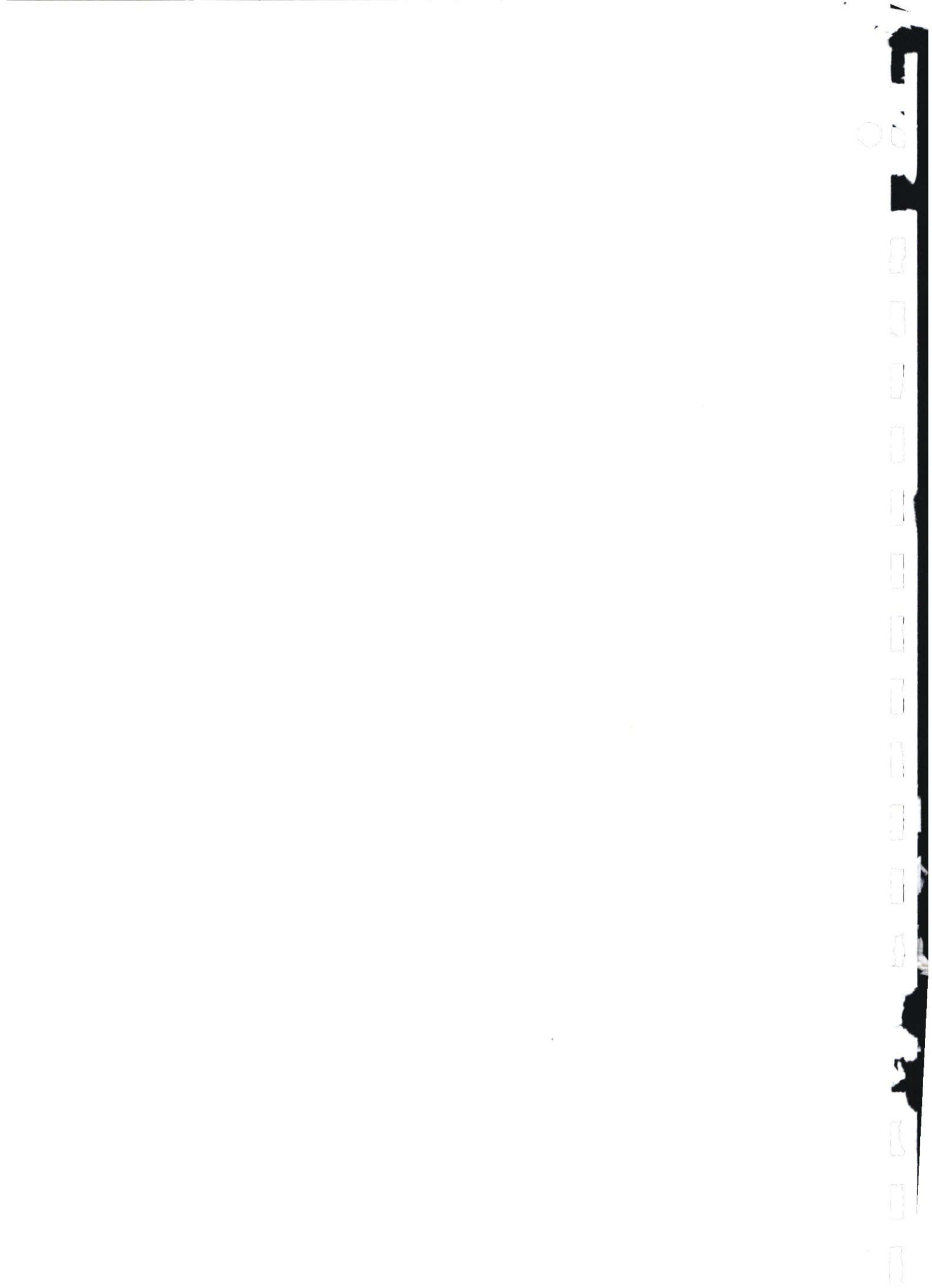
In my opinion, except for the effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Ijara Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with the Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.



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

**Nairobi**

**01 September 2016**



**CONSTITUENCY DEVELOPMENT FUND- IJARA 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
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	109,207,417.00	121,202,471.50
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	62,327.26	61,950.18
<b>TOTAL RECEIPTS</b>		<b>109,269,744.26</b>	<b>121,264,421.68</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,155,780.00	855,317.00
Use of goods and services	5	4,383,697.70	1,556,247.62
Committee Expenses	6	4,101,000.00	1,918,500.00
Transfers to Other Government Units	7	51,169,358.00	38,550,208.00
Other grants and transfers	8	37,561,614.00	34,822,228.00
Social Security Benefits	9	43,200.00	22,200.00
Acquisition of Assets	10	98,500.00	1,399,049.00
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>98,513,149.70</b>	<b>79,123,749.62</b>
<b>SURPLUS/DEFICIT</b>		<b>10,756,594.56</b>	<b>42,140,672.06</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The IJARA CDF financial statements were approved on 4-03-2016 and signed by:



Chairman - CDFC



Fund Account Manager

ACCOUNT MANAGER  
IJARA C.D.F.  
BORO BORO MASAI  
Date: \_\_\_\_\_

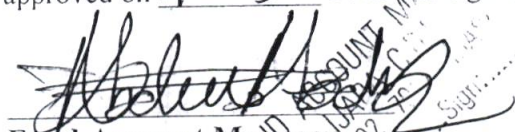


V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	59,168,277.81	48,411,683.25
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>59,168,277.81</b>	<b>48,411,683.25</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	48,411,683.25	6,271,011.19
Surplus/Deficit for the year		10,756,594.56	42,140,672.06
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>59,168,277.81</b>	<b>48,411,683.25</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The IJARA CDF financial statements were approved on 4-03-2016 and signed by:

  
 Chairman - CDFC

  
 Fund Account Manager

FUND ACCOUNT MANAGER  
 P.O. Box 92  
 Date: .....  
 Sign: .....



**CONSTITUENCY DEVELOPMENT FUND- IJARA CONSTITUENCY**


**Reports and Financial Statements**

**For the year ended June 30, 2015**

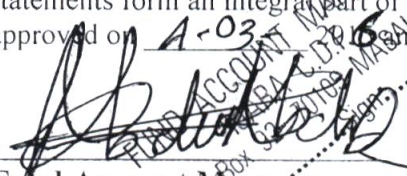
**VI. STATEMENT OF CASHFLOW**

Receipts for operating income	2014 - 2015	2013 - 2014
Transfers from CDF Board	1 109,207,417.00	121,202,471.50
Other Receipts	3 62,327.26	61,950.18
<b>Sub Totals</b>	<b>109,269,744.26</b>	<b>121,264,421.68</b>
 <b>Payments for operating expenses</b>		
Compensation of Employees	4 1,155,780.00	855,317.00
Use of goods and services	5 4,383,697.70	1,556,247.62
Committee Expenses	6 4,101,000.00	1,918,500.00
Transfers to Other Government Units	7 51,169,358.00	38,550,208.00
Other grants and transfers	8 37,561,614.00	34,822,228.00
Social Security Benefits	9 43,200.00	22,200.00
Other Payments	11 -	1,399,049.00
	<b>98,414,649.70</b>	<b>79,123,749.62</b>
<b>Adjusted for:</b>		
Adjustments during the year	-	-
<b>Net cash flow from operating activities</b>	<b>10,855,094.56</b>	<b>42,140,672.06</b>
 <b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets	2 -	-
Acquisition of Assets	10 (98,500.00)	-
<b>Net cash flows from Investing Activities</b>	<b>(98,500.00)</b>	-
 <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	 <b>10,756,594.56</b>	 <b>42,140,672.06</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15 48,411,683.25</b>	<b>6,271,011.19</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16 59,168,277.81</b>	<b>48,411,683.25</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The IJARA CDF financial statements were approved on 4-03-15 and signed by:



Chairman - CDFC



Fund Account Manager

Date: .....



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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	107,707,417.00	49,911,683.25	157,619,100.25	98,513,149.70	59,105,950.55	63
Proceeds from Sale of Assets	0	-	-	-	-	-
Other Receipts	0	62,327.26	62,327.26	-	62,327.26	0
<b>Sub Total</b>	<b>107,707,417.00</b>	<b>49,974,010.51</b>	<b>157,681,427.51</b>	<b>98,513,149.70</b>	<b>59,168,277.81</b>	<b>62</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,800,000.00	300,000.00	2,100,000.00	1,155,780.00	944,220.00	55
Use of goods and services	2,532,445.00	296,053.75	5,492,982.51	4,383,697.70	1,109,284.81	80
Committee Expenses	5,000,000.00	1,200,000.00	6,200,000.00	4,101,000.00	2,099,000.00	66
Transfers to Other Government Units	58,187,931.00	25,600,000.00	83,787,931.00	51,169,358.00	32,618,573.00	61
Other grants and transfers	40,057,041.00	19,913,473.00	59,970,514.00	37,561,614.00	22,408,900.00	63
Social Security Benefits	30,000.00	0	30,000.00	43,200.00	(13,200.00)	144
Acquisition of Assets	100,000.00	0	100,000.00	98,500.00	1,500.00	98
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>107,707,417.00</b>	<b>49,974,010.51</b>	<b>157,681,427.51</b>	<b>98,513,149.70</b>	<b>59,168,277.81</b>	<b>62</b>

The IJARA CDF financial statements were approved on 4-03-2016 and signed by:

  
Chairman CDF

  
Fund Account Manager

Stamp: FUND ACCOUNT MANAGER, SALAMI, 2016



### **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 – IJARA CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2015

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#### *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 – IJARA 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			
AIE NO 750211	1,500,000.00		
AIE NO 750450	53,853,708.50		
AIE NO	53,853,708.50	<b>109,207,417.00</b>	<b>121,202,471.50</b>
(other constituency e.g, parent constituency)		-	-
<b>TOTAL</b>		<b>109,207,417.00</b>	<b>121,202,471.50</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3 OTHER RECEIPTS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	62,327.26	61,950.18
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>62,327.26</b>	<b>61,950.18</b>

**4 COMPENSATION OF EMPLOYEES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	1,155,780.00	1,155,780.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
<b>Total</b>	<b>1,155,780.00</b>	<b>1,155,780.00</b>

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

	<b>2014 - 2015</b>	<b>2013 – 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	352,100.00	6,000.00
Office rent	-	-
Domestic travel and subsistence	431,400.00	378,000.00
Printing, advertising and information supplies & services	128,410.00	-
Rentals of produced assets	-	-
Training expenses	850,000.00	806,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	1,380,000.00	366,247.62
Office and general supplies and services	954,487.70	-
Fuel ,oil & lubricants	187,300.00	-
Other operating expenses	100,000.00	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>TOTAL</b>	<b>4,383,697.70</b>	<b>1,556,247.62</b>

**6 COMMITTEE EXPENSES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee allowances	3,155,000.00	1,546,500.00
Other committee expenses	946,000.00	372,000.00
<b>Total</b>	<b>4,101,000.00</b>	<b>1,918,500.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – IJARA 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 Kshs	2013 - 2014 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	24,526,125.00	16,622,651.00
Transfers to secondary schools (see attached list)	18,660,474.00	14,854,986.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	7,982,759.00	7,072,571.00
<b>TOTAL</b>	<b>51,169,358.00</b>	<b>38,550,208.00</b>

**8 OTHER GRANTS AND OTHER PAYMENTS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary – secondary schools (see attached list)	6,267,000.00	7,827,500.00
Bursary – tertiary institutions (see attached list)	9,353,500.00	11,372,500.00
Bursary – special schools (see attached list)	-	1,275,000.00
Mock & CAT (see attached list)	200,000.00	-
Water projects (see attached list)	3,000,000.00	8,900,000.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	3,146,500.00	710,000.00
Roads projects (see attached list)	8,875,419.00	2,798,988.00
Sports projects (see attached list)	181,956.00	-
Environment projects (see attached list)	-	66,600.00
Emergency projects (see attached list)	6,537,239.00	1,871,640.00
<b>Total</b>	<b>37,561,614.00</b>	<b>34,822,228.00</b>

**9 SOCIAL SECURITY BENEFITS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to NSSF	43,200.00	22,200.00
<b>Total</b>	<u>43,200.00</u>	<u>22,200.00</u>

**CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY**  
**Reports and Financial Statements**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10 ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	1,399,049.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	98,500.00	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>98,500.00</b>	<b>1,399,049.00</b>

**12A: Bank Accounts (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
First Community Bank AC/NO.50000774-01	59,168,277.81	48,411,683.25
<b>Total</b>	<b>59,168,277.81</b>	<b>48,411,683.25</b>

**13. BALANCES BROUGHT FORWARD**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	48,411,683.25	6,271,011.19
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>48,411,683.25</b>	<b>6,271,011.19</b>

*[Provide short appropriate explanations as necessary]*

**15. OTHER IMPORTANT DISCLOSURES**

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	36,037,931.00	26,082,759.00
Amounts due to other grants and other transfers (see attached list)	10,356,782.00	12,776,659.00
Others ( <i>specify</i> )	12,773,564.81	150,000.00
	<b>59,168,277.81</b>	<b>39,009,418.00</b>

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		
<b>Amounts due to other Government entities</b>							
1. Amounts Due to Educational Institutions	Project for Pri Schools	21,037,931			21,037,931	21,600,000	
2. Amounts due to Tertiary Institutions	Ijara Tech Int	10,000,000			10,000,000	-	
3. Amounts due to health projects	Public Toilets	5,000,000			5,000,000	6,982,759	
	<b>Sub-Total</b>	<b>36,037,931</b>			<b>36,037,931</b>	<b>28,582,759</b>	
<b>Amounts due to other grants and other transfers</b>							
4. Bursaries		1100000			1,100,000		
5. Water Projects		1,956,782			1,956,782	2,900,000	
6. Road Projects		6,100,000			6,100,000	7,376,659	
7. Security		1,200,000			1,200,000	150,000	
	<b>Sub-Total</b>	<b>10,356,782.00</b>			<b>10,356,782.00</b>	<b>10,426,659</b>	
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
8. Ijara CDF Motor Vehicle		5,500,000			5,500,000		
9. M&E & Administration		4,773,564.81			4,773,564.81		
10. Emergency		2,000,000			2,000,000		

Reports and Financial Statements

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

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
11. Audit Fee		500,000			500,000		
	<b>Sub-Total</b>	12,773,564.81			12,773,564.81		
	<b>Grand Total</b>	59,168,277.81			59,168,277.81	39,009,418	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	
Buildings and structures	8,000,000	8,000,000
Transport equipment	-	-
Office equipment, furniture and fittings	1,204,774	1,106,774
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	365,700	365,700
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>9,570,474</b>	<b>9,472,474</b>