

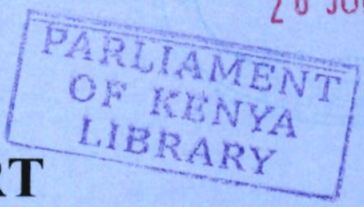
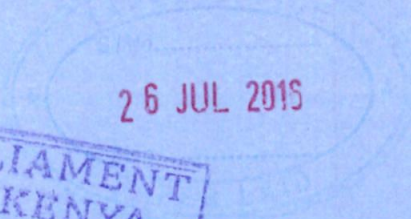
REPUBLIC OF KENYA



Aden Dinal
By the leader of
majority party
Hon. Aden Dinal
on behalf
27.7.2016
AD



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - KAJIADO CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Kajiado Central Constituency set out on pages 5 to 36, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation 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 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 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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Kajiado Central Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

1. Budget Performance

The statement of receipts and payments reflect total receipts of Kshs.103,509,912 received from CDF Board in 2014/2015 financial year and total expenditure of Kshs.80,763,694 against approved budget of Kshs.106,979,912. The balance of funds brought forward from year 2013/2014 was Kshs.10,702,386.

Item	Budget	Actual	Absolute Variance	% Variance
Receipts	Kshs	Kshs	Kshs	
AIEs received	106,979,912	103,509,912	3,470,000	3%
Payments				
Compensation of employees	2,571,560	2,454,600	116,960	5%
Use of goods and services	1,700,000	1,971,099	(271,098)	-16%
Committee expenses	3,194,779	2,219,489	975,290	31%
Transfer to other Government Units	55,650,000	39,200,000	16,450,000	30%
Other grants and other payments	43,835,133	34,890,065	8,945,068	20%
Social security benefits	28,440	28,440	-	0%
Acquisition of Assets	-	-	-	
Other payments	-	-	-	
Total	106,979,912	80,763,694	26,216,220	25%



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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**CONSTITUENCY DEVELOPMENT FUND- KAJIADO CENTRAL
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 – KAJIADO CENTRAL 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 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 *Kajiado central 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.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Elvirah Kebaya
3.	District Accountant	Claytone Omondi

(d) Fiduciary Oversight Arrangements

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

P.O. Box 550
Next to the Deputy County Commissioner Office
Off Nairobi - Namanga Highway
Nairobi, KENYA

(f) KAJIADO CENTRAL CDF Contacts

Telephone: (254) 020 2369984
E-mail: kajiadocentral.go.ke
Website: www.go.ke

(g) KAJIADO CENTRAL CDF Bankers

1	Equity Bank	Kajiado	0860261949354	P.O. Box 536-01100, Kajiado
2	Kenya Commercial Bank	Kajiado	1107691621	P.o. BOX 43-01100, Kajiado

(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

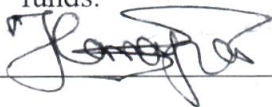
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Guided by the vision of Kajiado Central Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

- The Kajiado Central CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the eight strategic priorities namely: education infrastructure and bursary, health, water, security, roads, environment through equity and sustainable development in poverty eradication at community level.
- The budget Performance against actual amounts was good except for a few issues, the compensation of employees has an accumulated amount of 2 years gratuity, there were no unexpected occurrences in the constituency to warrant the use of emergency, other grants and transfers had an amount of prefabricated staff houses from financial year 2013-14 which had not been utilized because the process took long due to the by-elections which took place in the constituency.
- The Key achievements have been access to quality and equal opportunity in education by giving bursaries to the less fortunate children both in secondary and tertiary level, the CDFC was able to award bursaries to over 2,000 students both in secondary and tertiary level.
- Infrastructure in most of the public primary and secondary schools 56 classrooms, administration blocks, dormitory, in the five wards (Ildamat, Dalalekutuk, Matapato North & South, Purko) have been constructed or rehabilitated, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools, 5 dispensaries renovated, 2 water tanks built.
- Impact and empower women economically by construction of milk collection centers leading to income generation.
- To improve security for the well-being of community members, the CDF has built administration offices in each location.

Emerging issues, implementation challenges and recommendations

- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to huge balances of un-presented cheques on the bank reconciliation statements and eventually stale cheques, poor submission of returns by the PMCs, late disbursement of funds.



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 (*indicate actual name of the 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, 20XX. 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 (*name of the 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, 20XX, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the (*name of the 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 (*name of the 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 10th September 2015.



Chairman - CDFC




Fund Account Manager

The under-expenditure of Kshs.16,327,827 was attributed to the following projects:-

Projects	Amount Kshs
Balance b/f (2013/2014 projects)	7,382,759
Kajiado Mills project – Processing plant	2,000,000
Orime Dispensary – Fencing and gate	400,000
Obondero Water tack – Renovation	650,000
Capacity Building - Training PMCs	400,000
Strategic Plan	2,084,874
Emergency	2,502,259
Bursaries	408,000
Oloropil borehole - Access Road	500,000
	<u>16,327,892</u>

No reasons were given for the failure to implement the projects, including those brought forward from the financial year 2013/2014 despite adequate funds to finance all the projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

12 July 2016

Kajiado Central Constituency, had an unspent amount of Kshs.33,448,604 as at 30 June 2015, and no reason was given for the failure by the Fund to apply the funds as budgeted.

2. Non Implementation of Projects

2.1 Transfers to Other Government Units

The statement of receipts and payments reflect transfers to government units amounting to Kshs.39,200,000 compared to the budget amount of Kshs.55,650,000. An analysis of the approved budget against the actual payments revealed that, 22 projects with an estimated cost of Kshs.16,450,000 had not been implemented despite the funds having been released by the Board as shown below:

PROJECT TITLE	ACTIVITY	AMOUNT
1 Endoinyio wuas pro. Sch.	construction of one classroom	650,000
2 Enku toto	construction of one classroom	650,000
3 Esoit	construction of one classroom	650,000
4 Bissil Girls Secondary	construction of a dormitory	1,500,000
5 Iluanat primary	construction of one classroom	650,000
6 Isilale primary	construction of one dormitory	650,000
7 Karero primary	construction of one classroom	650,000
8 Kisapuk primary	construction of one classroom	650,000
9 Kurtet primary	construction of one classroom	650,000
10 Lesoit primary	construction of one classroom	650,000
11 Lesotet primary	construction of one classroom	650,000
12 Meto primary	construction of one classroom	650,000
13 Nailumbe primary	construction of one classroom	650,000
14 Nendanae	construction of one classroom	650,000
15 Nkoile primary	construction of a library	650,000
16 Noirrabal primary	construction of one classroom	650,000
17 Oleleshwa primary	construction of one classroom	650,000
18 Olenarau primary	Renovation of 6 classes & staff quarters	650,000
19 Olepolos primary	construction of one classroom	650,000
20 Oloontulugum primary	construction of one classroom	650,000
21 oloserian primary	construction of one classroom	650,000
22 Olrmatiany	construction of one classroom	650,000
23 Township primary	construction of one classroom	650,000
	TOTAL	<u>16,450,000</u>

No reason was given for the failure to implement the projects.

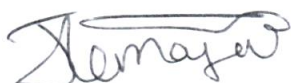
2.2 Other grants and transfers

The statement of receipts and payments reflects an amount of Kshs.34,890,065, under other grants and transfers while the budget amount was Kshs.51,217,892.

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF Board	1	103,479,912	109,920,413
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	30,000	-
TOTAL RECEIPTS		103,509,912	109,920,413
PAYMENTS			
Compensation of Employees	4	2,454,600	1,558,600
Use of goods and services	5	1,971,099	1,711,543
Committee Expenses	6	2,219,489	2,530,297
Transfers to Other Government Units	7	39,200,000	66,450,000
Other grants and transfers	8	34,890,065	28,634,683
Social Security Benefits	9	28,440	28,800
Acquisition of Assets	10	-	-
Other Payments	11	174,000	-
TOTAL PAYMENTS		80,937,694	100,913,923
SURPLUS/DEFICIT		22,572,217	9,006,490

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO CENTRAL CDF financial statements were approved on 10th September 2015 and signed by:



Chairman - CDFC



Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	33,448,604	10,702,386
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	174,000
TOTAL FINANCIAL ASSETS		33,448,604	10,876,386
REPRESENTED BY			
Fund balance b/fwd	13	10,876,387	1,869,897
Surplus/Deficit for the year		22,572,217	9,006,490
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		33,448,604	10,876,387

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO CENTRAL CDF financial statements were approved on 10th September 2015 and signed by:



Chairman - CDFC



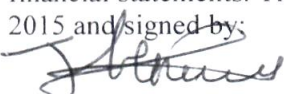
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KAJIADO CENTRAL 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	103,479,912	109,920,412
Other Receipts	3	–	–
Payments for operating expenses			
Compensation of Employees	4	2,454,600	1,558,600
Use of goods and services	5	1,971,098	1,711,543
Committee Expenses	6	2,219,489	2,704,297
Transfers to Other Government Units	7	39,200,000	66,450,000
Other grants and transfers	8	34,890,065	28,634,683
Social Security Benefits	9	28,440	28,800
Other Payments	11	–	–
Adjusted for:			
Adjustments during the year	14	(204,000)	–
Net cash flow from operating activities		22,572,217	9,006,489
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	–	–
Acquisition of Assets	10	()	()
Net cash flows from Investing Activities		22,572,217	9,006,489
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	10,702,386	1,869,897
Cash and cash equivalent at END of the year	12	<u>33,448,605</u>	<u>10,702,386</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO CENTRAL CDF financial statements were approved on 10th September 2015 and signed by:



Chairman CDFC



Fund Account Manager

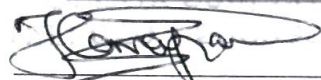
**Reports and Financial Statements
For the year ended June 30, 2015**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

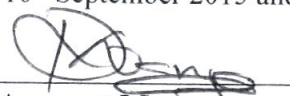
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECIPTS						
Transfers from CDF Board	106,979,912	10,702,386	117,682,298	103,509,911	14,172,387	97
Proceeds from Sale of Assets	0					
Other Reciepts						
	106,979,912	10,702,386	117,682,298	103,509,911	3,500,000	
PAYMENTS						
Compensation of Employees/Admin	2,571,560	2,287,301	4,858,861	2,454,600	2,404,261	51
Use of goods and services/admin/m&e	1,700,000	988,456	2,688,456	1,971,098	717,357	73
Committee Members Expenses	3,194,779	43,869	3,238,648	2,219,489	1,019,159	69
Transfers to Other Government Units	55,650,000	0.00	55,650,000	39,200,000	16,450,000	70
Other grants and transfers	43,835,133	7,382,759	51,217,892	34,890,065	16,327,827	68
Social Security Benefits	28,440.00	0	28,440	28,440	0	100
Acquisition of Assets	0.00	0	0	0	0	
Other Payments	0.00		0		0	
TOTALS	106,979,912.00	10,702,386	117,682,298	80,763,693	36,918,605	69

- i. *Compensation to Employees -There is an accumulation of 2 years gratuity for the staff and more staff were also employed hence the balance*
- ii. *The committee expenses – the by election period registered low activity*
- iii. *Use of good and services – the expenses increased because they were slotted and captured in the correct votes*
- iv. *A balance of Kshs. 3,500,000 for F/Y 2014/15 has not been released from the CDF Board hence the total budget utilization difference increases by the same amount*

The **KAJIADO CENTRAL** CDF financial statements were approved on 10th September 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.

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.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
AIE NO. 750341	7,300,000	35,378,152
AIE NO. 750459	19,444,978	29,816,904
AIE NO. 796544	14,046,986	44,725,357
AIE NO. 796751	12,697,991	
AIE NO. 97167	26,744,978	
AIE NO. 790822	23,244,978	
TOTAL	103,479,911	109,920,413

1.2 PROCEEDS FROM SALE OF ASSETS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings	—	—
Receipts from the Sale of Vehicles and Transport Equipment	—	—
Receipts from sale of office and general equipment	—	—
Receipts from the Sale Plant Machinery and Equipment	—	—
TOTAL	—	—

1.3 OTHER RECIEPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	—	—
Rents	—	—
Receipts from Sale of tender documents	—	—
Other Receipts (refund from University of Nairobi)	30,000	—
Total	30,000	—

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

1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	2,165,000	1,558,600
Basic wages of casual labor	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	289,600	-
Total	2,454,600	1,558,600

1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	143,294	955,730
Communication, supplies and services	76,380	-
Domestic travel and subsistence	56,000	-
Printing, advertising and information supplies & services	30,832	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	182,028	-
Other operating expenses	47,981	22,629
Routine maintenance – vehicles and other transport equipment	1,211,284	733,185
Routine maintenance – other assets	223,300	-
Total	1,971,099	1,711,543

1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,974,000	2,530,297
Other committee expenses	245,489	-
Total	2,219,489	2,530,297

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	–	600,000
Transfers to primary schools (see attached list)	25,700,000	55,350,000
Transfers to secondary schools (see attached list)	13,500,000	10,500,000
Transfers to tertiary institutions (see attached list)	–	–
Transfers to health institutions (see attached list)	–	–
TOTAL	39,200,000	66,450,000

1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,392,500	15,469,000
Bursary – tertiary institutions (see attached list)	10,352,565	–
Bursary – special schools (see attached list)	–	–
Mock & CAT (see attached list)	–	–
Water projects (see attached list)	–	2,800,000
Agriculture projects (see attached list)	–	2,000,000
Electricity projects (see attached list)	–	3,200,000
Security projects (see attached list)	8,250,000	4,500,000
Roads projects (see attached list)	–	–
Sports projects (see attached list)	–	–
Environment projects (see attached list)	–	–
Emergency projects (see attached list)	2,895,000	665,683
Total	34,890,065	28,634,683

1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	28,440	28,800
Total	28,440	28,800

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1.10 ACQUISITION OF ASSETS

Non Financial Assets

2014 - 2015

2013 - 2014

Kshs

Kshs

Purchase of Buildings	-	-
Construction of Buildings	-	-
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	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

1.11 OTHER PAYMENTS

2014 - 2015

2013 - 2014

Kshs

Kshs

specify	-	-
	-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Account No. 0860261949354</i>	33,448,605	10,316,089
<i>Kenya Commercial Bank, Account No. 1107691621</i>	-	386,297
Total	33,448,605	10,702,386

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12B: CASH IN HAND

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

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Fund Account Manager</i>	dd/mm/yy	-	-	-
<i>Fund Account Manager</i>	dd/mm/yy	-	-	-
Total				-

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	10,702,386	1,869,897
Cash in hand	-	-
Imprest	174,000	-
Total	10,876,386	1,869,897

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	30,000	-
Cash in hand	-	-
Imprest	174,000	-
Total	204,000	-

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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	4,400,000	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	4,400,000	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	671,150	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	671,150	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	16,450,000	-
Amounts due to other grants and other transfers (see attached list)	10,867,633	4,482,759
Others (<i>see attached list</i>)	9,600,972	6,219,627
	33,418,605	10,702,386

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CDF

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ANNEX 1: ANALYSIS OF PENDING ACCOUNTS PAYABLES

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. Rumathi Enterprises	2,200,000.00	28/04/2015	0.00	2,200,000.00	0.00	Maparash & Eluanata Dispensary Prefab Staff houses
2. Customer Self Service & General Contractors Ltd	2,200,000.00	28/04/2016	0.00	2,200,000.00	0.00	Pelewa & Olenarau Dispensary Prefab Staff houses
3						
Sub-total	4,400,000.00			4,400,000.00		
Construction of Civil Works						
1						
Sub-total						
Supply of Goods						
1						
Sub-total						
Supply of Services						
1						
Sub-total						
Grand Total	4,400,000.00			4,400,000.00		

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CDF

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ANNEX 2: ANALYSIS OF 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							
	Sub-total						
Middle Management							
1. Mayasa Memusi Semperu	Secretary	130,200.00	2017	0.00	130,200.00	93,000.00	Gratuity
2. Daniel Lemoyian Leyio	Guard	74,400.00	2017	0.00	74,400.00	55,800.00	Gratuity
3. Marona Lepas Konko	Cleaner	74,400.00	2017	0.00	74,400.00	55,800.00	Gratuity
4. Sumare Kayianka	Clerk	130,200.00	2017	0.00	130,200.00	93,000.00	Gratuity
5. Amos Nakeen	Messenger	74,400.00	2017	0.00	74,400.00	0.00	Gratuity
6. Losotua Ole Ncheene	Community Officer	18,600.00	2017	0.00	18,600.00	0.00	Gratuity
7. Emmanuel T. Polong	Guard	12,400.00	2017	0.00	12,400.00	0.00	Gratuity
8. Abdala Abdul Jalil	Driver	18,600.00	2017	0.00	18,600.00	0.00	Gratuity
9. Pauline Sintato	Office Staff	4,650.00	2017	0.00	4,650.00	0.00	Gratuity
10. Philip Kadipo	Driver	124,000.00	2017	0.00	124,000.00	93,000.00	Gratuity
11. Lucky Sakita	Office Staff	9,300.00	2017	0.00	9,300.00	0.00	Gratuity
	Sub-total	671,150.00			671,150.00	390,600.00	
Unionisable Employess							
1							
	Sub-total						
Others							
1							
	Sub-total						
Grand Total		671,150.00			671,150.00	390,600.00	

