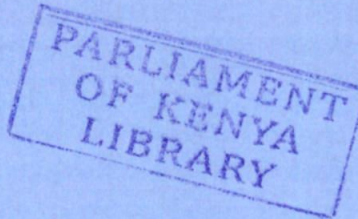


REPUBLIC OF KENYA



PAPER LAID
By the reader
of majority
party on

OFFICE OF THE AUDITOR-GENERAL



Amesh
01/10/2016
[Signature]

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KAJIADO SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





**CONSTITUENCY DEVELOPMENT FUND- KAJIADO SOUTH
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)



REPUBLIC OF KENYA

CONSTITUENCY DEVELOPMENT FUND

Tel: 045-622122
Mobile: 0724722509
Email: jkaranja@cdf.go.ke
When replying please quote

KAJIADO SOUTH CDF OFFICE
P.O. BOX 299-00209 LOITOKITOK
Fax: 045-622122

Our ref: KS/FS/003

Date: 10th September 2015

The Chief Executive Officer
Constituency Development Fund Board
P.O BOX 46682-00100
Nairobi.

RE: KAJIADO SOUTH FINANCIAL STATEMENTS

This refers to the above

Kindly find the Financial Statements for Kajiado South Constituency for your necessary action

Thank you for the continued support.

A handwritten signature in black ink, appearing to read 'Johnson Karanja'.

JOHNSON KARANJA.

FUND ACCOUNTS MANAGER

KAJIADO SOUTH CONSTITUENCY.

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY.....	Error! Bookmark not defined.
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES.....	3
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	4
V. STATEMENT OF ASSETS	5
VI. STATEMENT OF CASHFLOW.....	6
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	7
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	24
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26



OFFICE OF THE AUDITOR-GENERAL
REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT
FUND- KAJIADO SOUTH 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 South Constituency set out on pages 5 to 19, 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 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 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, 2015.

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. Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalents balance of Kshs.27,631,805 as at 30 June 2015. A review of the bank reconciliation statements as at 30 June 2015, revealed unrepresented cheques totalling Kshs.945,448, out of which cheques with an amount of Kshs.245,448 were stale. No reason was given for the failure by the Fund to reverse the cheques in the cash book.

Consequently, the cash and cash equivalents balance of Kshs.27,631,805 as at 30 June 2015 was misstated by the value of the stale cheques amounting to Kshs.245,448.

2. Inaccuracies in the Financial Statements

The following anomalies were noted in the financial statements:-

- (i) Inconsistencies in the numbering of the notes in the statement of receipts and payments, statement of assets, and the notes to the financial statements.
- (ii) The statement of receipts and payments and statement of cash flow reflects an amount of Kshs.43,959,255 for other grants and other payments while note 6 and the schedules provided to support the same indicates a figure of Kshs.44,823,265 thus resulting in an unsupported and unexplained difference of Kshs.864,010.
- (iii) Further, the statement of receipts and payments and statement of cash flow reflect an amount of Kshs.2,991,866 for use of goods and services, while the schedules provided to support the same indicates a figure of Kshs.2,794,703, thus resulting in an unsupported and unexplained difference of Kshs.197,163.

Under the circumstances, the accuracy of the financial statements for the year ended 30 June 2015 could not be confirmed.

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

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.

(b) Key Management

The KAJIADO SOUTH 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	Johnson Karanja
3.	Accountant	Augustus Mulwa
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 299-00209
Sub-County headquarters,
Loitokitok.

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

(f) KAJIADO SOUTH CDF Contacts

Telephone: (254) 724722509
E-mail: cdfkajiadosouth@cdf.go.ke
Website: www.cdf.go.ke

(g) KAJIADO SOUTH CDF Bankers

Equity Bank Limited
Loitokitok Branch
P.O Box 254-00209
Loitokitok.
A/c. No. 0740261436159

(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

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

II. 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 Kajiado South 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 Kajiado South 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 in charge of the Kajiado South 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 Kajiado South 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 _____ 2014.

Principal Secretary

Principal Accounts Controller

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 the Constituencies Development Fund – Kajiado South Constituency as at June 30, 2015, and its financial performance and 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 summary statement of appropriation reflects a budget of Kshs.140,727,645 for the year and an actual expenditure of Kshs.111,695,831 as detailed below:-

Item	Budget Kshs	Actual Kshs	Absolute Variance Kshs	% Variance
Receipts				
AIEs received	40,727,645	112,279,923	28,447,722	20%
Payments				
Compensation of employees	2,461,056	2,090,100	370,956	15%
Use of goods and services	4,431,586	2,991,866	1,439,720	32%
Committee expenses	3,140,000	3,140,000	-	0%
Transfer to other Government Units	73,052,010	58,902,010	14,150,000	19%
Other grants and other payments	51,131,334	43,959,255	7,172,079	14%
Social security benefits	14,400	15,600	(1,200)	-8%
Acquisition of Assets	597,000	597,000	-	0%
Other payments	5,400,259	-	5,400,259	
	40,227,645	111,695,831	28,531,814	20%

During the year, the Fund received an amount of Kshs.112,279,923 from the CDF Board. It also had an opening balance of Kshs.27,047,713 brought forward from the previous year. The Fund therefore had a fund balance of Kshs.139,327,636 during the year against an expenditure of Kshs.111,695,831. The application of the funds was therefore 80% on available funds in the year.

(i) Over Expenditure without the CDF Board Approval

The statement of receipts and payments reflects amount of Kshs.3,140,000 on committee expenses, Kshs.58,902,010 on Transfers to other government units, an

amount of Kshs.43,959,255 on other payments and Kshs.15,600 on social security benefits. Review of expenditure records reveal that the Kajiado South CDF Committee overspent by Kshs.5,504,212 on 11 items as shown below:-

	Item	Budget	Amount paid	Absolute variance	% Variance
1	NSSF	14,400	15,600	-1,200	-8%
2	Committee expenses	800,000	2,340,000	1,540,000	-193%
3	Bursary tertiary schools	8,591,986	8,727,986	-136,000	-2%
4	Enchurrai pri school	837,931	1,087,931	-250,000	-30%
5	Iloirero dispensary project	3,000,000	3,300,000	-300,000	-10%
6	Ilchalali dispensary project	200,000	794,253	-594,253	-297%
7	Oloibor soit dispensary	200,000	994,253	-794,253	-397%
8	Iloirero dispensary project	3,000,000	3,300,000	-300,000	-10%
9	Ilchalali dispensary project	200,000	794,253	-594,253	-297%
10	Oloibor soit dispensary	200,000	994,253	-794,253	-397%
11	Ololepo community water	2,000,000	2,200,000	-200,000	-10%
		19,044,317	24,548,529	5,504,212	

There is no evidence to indicate that the over-expenditure was approved by the CDF Board.

(ii) Un budgeted Expenditure

In addition, the statement of receipts and payments figure of Kshs.58,902,010 and Kshs.43,959,255 transfers to other government units and other grants and other payments includes an expenditure of Kshs.3,375,573 on 4 items which were not budgeted for and approved as shown below:-

Project Name	Amount paid
1 Olgulului pri school	1,200,000
2 Kikelewa pri school	250,000
3 Illasit	925,573
4 Kimana stadium	1,000,000
Total	3,375,573

No reason was given for the failure by the Project Management Committees (PMC) to comply with the existing financial regulations.

My opinion is not qualified in respect of this matter.



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

Nairobi

01 September 2016

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

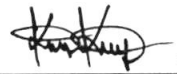
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	112,279,933	78,964,640
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		112,279,933	78,964,640
PAYMENTS			
Compensation of Employees	4	2,090,100	1,566,000
Use of goods and services	5	2,991,866	2,436,881
Committee Expenses	6	3,140,000	1,755,000
Transfers to Other Government Entities	7	58,902,010	20,294,253
Other grants and transfers	8	43,959,255	18,196,500
Social Security Benefits	9	15,600	14,400
Acquisition of Assets	10	597,000	7,653,893
Other Payments	11	-	-
TOTAL PAYMENTS		111,695,830	51,916,928
SURPLUS/DEFICIT		584,103	27,047,712

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO SOUTH CDF financial statements were approved on 8/9/ 2015 and signed by:



Chairman - CDFC



Fund Account Manager

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

IV. STATEMENT OF ASSETS


	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	27,631,816	27,047,713
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		27,631,816	27,047,713

REPRESENTED BY

Fund balance b/fwd	13	27,047,713	-
Surplus/Deficit for the year		584,103	27,047,713
Prior year adjustments	14	-	-
NET FINANCIAL ASSETS		27,631,816	27,047,713

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado South CDF financial statements were approved on 8/9/ 2015 and signed by:


 Chairman - CDFC


 Fund Account Manager

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

V. STATEMENT OF CASHFLOW

		2014 – 2015	2013 – 2014
Receipts for operating income			
Transfers from CDF Board	1	112,279,933	78,964,640
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,090,100	1,566,000
Use of goods and services	5	2,991,866	2,436,881
Committee Expenses	6	3,140,000	1,755,000
Transfers to Other Government Units	7	58,902,010	20,294,254
Other grants and transfers	8	43,959,255	18,196,500
Social Security Benefits	9	15,600	14,400
Other Payments	11	-	-
		111,098,831	44,263,035
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		1,181,102	34,701,605
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(597,000)	(7,653,893)
Net cash flows from Investing Activities		(597,000)	(7,653,893)
NET INCREASE IN CASH AND CASH EQUIVALENT		584,102	27,047,713
Cash and cash equivalent at BEGINNING of the year	15	27,047,713	-
Cash and cash equivalent at END of the year	16	27,631,816	27,047,713

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado South CDF financial statements were approved on 8/9/ 2015 and signed by:



 Chairman CDFC



 Fund Account Manager

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	113,679,933	27,047,713	140,727,646	112,279,933	1,400,000	80
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
Transfer from the Board	113,679,933	27,047,713	140,727,646	112,279,933	1,400,000	80
PAYMENTS						
Compensation of Employees	2,461,056.00		2,461,056.00	2,090,100.00	370,956.00	85
Use of goods and services	3,821,301.00	610,286	4,431,586	2,991,866	1,439,721	68
Committee Expenses	3,140,000.00		3,140,000.00	3,140,000.00	-	100
Transfers to Other Government Units	68,037,931.00	5,014,079	73,052,010	58,902,010	14,150,000.00	81
Other grants and transfers	29,707,986.00	21,423,348	51,131,334	43,959,255	7,172,079	86
Social Security Benefits	14,400.00		14,400.00	15,600.00	(1,200.00)	108
Acquisition of Assets	597,000.00		597,000.00	597,000.00	-	100
Audit fee	500,000.00		500,000.00	-	500,000	0
Other Payments	5,400,259		5,400,259		5,400,259	0
TOTALS	113,679,933	27,047,713	140,727,646	111,695,831	29,031,816	79

The Kajiado South CDF financial statements were approved on 8/9/ 2015 and signed by:


Chairman CDF


Fund Account Manager

VII. 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 – KAJIADO SOUTH 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 – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO A796018	AIE NO A796018	27,019,983.80	2,000,000.00
AIE NO A797097	AIE NO A797097	28,419,993.00	45,378,784.00
AIE NO A796753	AIE NO A796753	14,367,983.00	31,585,856.00
AIE NO A750342	AIE NO A750342	7,300,000.00	
AIE NO A79565	AIE NO A79565	14,051,989.95	
AIE NO A750460	AIE NO A750460	21,119,983.00	
(other constituency e.g, parent constituency)			
TOTAL		112,279,933	78,964,640

1. 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	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

2. OTHER RECEIPTS

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

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH 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	689,672	868,880.50
Communication, supplies and services	954,389	1,113,998.00
Domestic travel and subsistence	326,800	104,000.00
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	
Training expenses	-	
Hospitality supplies and services	-	
Fuel, oil and lubricants	500,000	200,000.00
Specialized materials and services		
Office and general supplies and services		
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	198,196	0
Routine maintenance – other assets	-	-
Total	2,991,866	2,436,878.50

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	800,000	
Other committee expenses	2,340,000	1,755,000.00
Total	3,140,000	1,755,000.00

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH 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)	30,137,931	12,100,000
Transfers to secondary schools (see attached list)	19,550,000	2,200,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	9,214,079	5,994,253
TOTAL	58,902,010	20,294,253

8. OTHER GRANTS AND OTHER TRANSFERS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary – secondary schools (see attached list)	-	-
Bursary – tertiary institutions (see attached list)	8,727,986	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	35,095,279	18,196,500
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	-	-
Roads projects (see attached list)	-	-
Sports projects (see attached list)	1,000,000.00	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	-	-
Total	44,823,265	18,196,500

9. SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	15,600	14,400
Total	15,600	14,400

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

10.

Non-Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	500,000	-
Refurbishment of Buildings	-	
Purchase of Vehicles and Other Transport Equipment	-	7,653,893
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	97,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	597,000	7,653,893

11. OTHER PAYMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Equity Bank Loitokitok Branch Account No. 0740261436159	27,631,816	27,047,713
Total	27,631,816	27,047,713

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 – 2014 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	0	0

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>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				0

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
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	27,047,713		-
Cash in hand	0		-
Imprest			-
Total	27,047,713		0-

14. PRIOR YEAR ADJUSTMENTS

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

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	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
Total	0	0

15.2: PENDING STAFF PAYABLES

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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

Reports and Financial Statements

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

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

Reports and Financial Statements

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	500,000	
Transport equipment		7,653,893
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	97,000	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	597,000	7,653,893