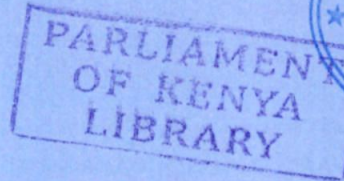


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PAPER LAID
By the reader
of majority
party on
month
4.10.2016
JES



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





**CONSTITUENCY DEVELOPMENT FUND- KAJIADO NORTH
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)

(f) KAJIADO NORTH CDF Contacts

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(g) KAJIADO NORTH CDF Bankers

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NGONG HILLS BRANCH
P.O. Box
NGONG HILLS
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)

INTRODUCTION TO KAJIADO NORTH CONSTITUENCY

Kajiado North Constituency is a vast constituency which is characterized by urban, peri urban as well as Rural population. It is constituency number 0183 in the coding of IEBC. The constituency is represented in Parliament by Hon Joseph Manje as the M.P and Hon. Mary Seneta as the Women Representative for Kajiado County.

It has a population of approximately 195,746 people as per the census of 2009. It is 148 km² and has 5 administrative wards namely Ooloolua Ward, Ngong Ward, Olkeri Ward, Nkaimurunya Ward and Ongata Rongai Ward. It has 2 Divisions, 10 Locations and 21 Sub-location. It is the smallest constituency in the Kajiado County but with very high population. Kajiado North is cosmopolitan with all tribes. Its proximity to Nairobi City makes its convenient for people to reside there and commute to Work in Nairobi on daily basis. From Nairobi to Ngong the host of the CDF offices, it's approximately 22 Kilometers through Ngong Road while from Nairobi to Rongai is 34 kilometers via Langata Road. The major activity of the communities residing in Kajiado North is Trade, Agriculture and livestock keeping. The weather is good for farming and some parts of the constituency have red acidic volcanic soil which is highly recommended for agriculture.

BUDGET PERFORMANCE

The budget consumption was quite fair as per our operations and targets. There was no 100% absorption owing to the fact that in that financial year we changed managers 3 times and this had effects of the operations.

Similarly, we also had delays from the CDF Board and fairly speaking, this was a very fair absorption of funds

We are still challenged by Insecurity and tentatively we shall keep on funding security programmes till the times when security stabilises.

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 ¹*KAJIADO NORTH CDFC* 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 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 North 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 *Kajiado North 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 North 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 17/2/2016 2015.



Fund Accounts Manager

Shutcher

f Sub County Accountant

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT** **FUND-KAJIADO NORTH 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 North Constituency set out on pages 6 to 23, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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

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

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. Accuracy and presentation of the financial statements

The summary statement of appropriation reflects a budget of Kshs.133,568,595 while the project proposal documents held by the CDF Board reflects an amount of Kshs.97,510,692 as detailed below:-

Item	Budget as per Summary Statement of Appropriation Kshs.	Budget as per project proposal document with CDF Board Kshs.	Difference Kshs.
Transfers from CDF Board	99,010,692	-	-
Other receipts (sale of tender)	<u>95,000</u>	<u>-</u>	<u>-</u>
	<u>99,105,692</u>	<u>-</u>	<u>-</u>
Payments			
Compensation of employees	3,290,960	2,290,828	1,000,132
Use of goods and services	4,442,761	2,114,761	2,328,000
Committee Expenses	4,607,356	4,355,356	252,000
Transfers to Other Govt. Units	49,346,437	30,837,931	18,508,506
Other grants and transfers	71,501,743	57,032,478	14,469,265
Social Security Benefits	12,000	12,000	-
Acquisition of Assets	367,338	367,338	-
Other Payments	<u>-</u>	<u>500,000</u>	<u>500,000</u>
	<u>133,568,595</u>	<u>97,510,692</u>	<u>37,057,903</u>
	=====	=====	=====

No reconciliation or explanation was provided for the variance between the two set of records.

Consequently, the accuracy of the budget figures disclosed in the financial statements could not be confirmed.

2. Cash and cash equivalents

The statement of financial assets reflects cash and cash equivalents of Kshs.6,819,878 as at 30 June 2015. However, this amount does not include cash in hand amounting to Kshs.490,715. Further, a review of the bank reconciliation statements revealed that as at 30 June 2015, cheques totaling Kshs.5,175,081 were unrepresented out of which a total of Kshs.432,654 were stale.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.6,819,878 as at 30 June 2015 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund-Kajiado North 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 Implementation

1.1 Transfers to Other Government Units and Other Grants and Other Payments

The statement of receipts and payments reflects an expenditure of Kshs.28,888,506 and Kshs.45,527,765 under transfer to other government units and other grants and other payments respectively. Further, the statement of receipts and payments reflects total receipts of Kshs.84,063,249 received from the CDF Board in 2014/2015 financial year which included AIEs of Kshs.30,557,905 and Kshs.4,000,000 totalling to Kshs.34,557,905 received from the CDF Board on 3 September 2014 and 2 October 2014 respectively to fund 2013/2014 projects within the Constituency in the period 2014/2015 as shown below:-

Name of project	Amount in Kshs
1. Emergency	1,989,822
2. Kiserian Dam	600,000
3. Kerarapon Water Springs	452,661
4. Kiserian Primary School	120,000
5. Oloolua Primary School	120,000
6. Ngong Stadium	430,887
7. Olekasasi Stadium	430,887
8. Constituency Soccer teams	430,887
9. Olekasasi Secondary School	400,000
10. PCEA Secondary School	1,000,000
11. Kiserian Mixed Day Sec	1,200,000
12. Olekasasi Technical School	2,000,000
13. Gataka Mixed Day School	2,000,000
14. Enoomatasiani Mixed Secondary	2,000,000
15. Embulbul Mixed Secondary	2,000,000
16. Kiserian Primary School	600,000
17. Arap Moi Primary Nkoroi	600,000
18. Oasis Restoration Road	400,000

19. Meya Road Nkaimurunya	400,000
20. Gichagi Toad Ngong	1,000,000
21. Maasai Road Bondeni	800,000
22. Kandisi Chiefs Camp	600,000
23. Ngong Police Station	1,000,000
24. Scheme 6 Chiefs Office	2,000,000
25. Lemelepo Chiefs Camp	500,000
26. Olepolos Aps Post	2,000,000
27. CDF Office Ngong	1,000,000
28. Fabricated staff houses	4,482,759
TOTAL	<u>30,557,903</u>

AIE NUMBER: 750237

1. Ngong Stadium	569,113
2. Oloosurutia Borehole	1,800,000
3. Osoito Road	300,000
4. Lemelopo Water Project	500,000
5. Sololo Road	530,887
6. Kandisi AP Camp	300,000
TOTAL	<u>4,000,000</u>

GRAND TOTAL **34,557,903**
=====

Therefore, only Kshs.64,452,789 representing 65% was disbursed by the Board to Kajiado North CDF Committee while the approved budget amounted to Kshs.99,010,692. The Board did not disburse Kshs.49,054,346 to the CDF Committee in 2014/2015 for the implementation of 54 projects which had been budgeted for and approved by the Board as shown below:-

Approved Projects not funded

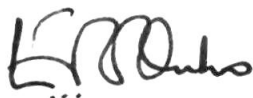
	Name	Details	Amount in Kshs.
1	Admin & purchase of assets	Office internet connection, PA system, 200 seater tent	2,173,245.20
2	CDFC/PMC Capacity Building	Undertake Training of the PMCs/CDFCs on CDF Related issues	1,461,761.00
3	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	4,400,259.00
4	Constituency	Carry out Constituency Sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits Equipment	
5	Sports Tournament		875,976.00

6	Kiserian Primary School	Tree Planting	164,598.00
7	Ngong Township Primary School	Tree Planting	164,598.00
8	Nkaimurunya Pry School	Tree Planting	164,598.00
9	Nakeel Pry Sch	Tree Planting	164,598.00
10	Ongata Ronkai Pry School	Tree Planting	164,598.00
11	Olekasisi Primary School	Tree Planting	164,598.00
12	Enoomatasiani Primary School	Tree Planting	164,598.00
13	Olkeri Primary School	Tree Planting	164,598.00
14	Oloolua Primary School	Tree Planting	164,598.00
15	Embulbul Primary School	Tree Planting	164,598.00
16	Arap Moi Primary School	Tree Planting	164,598.00
17	Upper Matasia Primary School	Tree Planting	164,596.00
18	Kiserian Primary School	Construction of two classrooms	1,600,000.00
19	Nkaimurunya Pry School	Construction of a Five Block classroom	1,000,000.00
20	Nakeel Pry Sch	Construction of a Five Block classroom	1,000,000.00
21	Ongata Ronkai Pry School	Construction of a Five Block classroom	1,000,000.00
22	Olekasisi Primary School	Construction of 2 classes	1,200,000.00
23	Enoomatasiani Primary School	Construction of 6 door pit latrine	500,000.00
24	Ngong Township Primary School	Construction of Toilets	500,000.00
25	Oloolua Primary School	Construction of 2 classes	1,500,000.00
26	Embulbul Primary School	Renovation of the whole school	1,000,000.00
27	Arap Moi Primary School	Construction of two classrooms	1,500,000.00
28	Olkeri Primary School	Renovation of School- Floor, Painting, roofing and fixing windows & doors &	837,931.00
29	Kiserian Secondary School	Completion of the science Laboratory	1,600,000.00
30	Olekasasi Secondary School	Completion of the staircase and windows	1,000,000.00
31	P.C.E.A Ngong Hills	Construction of 2 Classes	1,600,000.00
32	Enoomatasiani Girls' Secondary School	Building of Dormitory	3,000,000.00
33	Olkeri Secondary School	Completion of Administration Block	500,000.00
34	Tophill Bridge	Construction of Bridge	1,000,000.00
35	Kangawa Bridge	Construction of Bridge	1,000,000.00
36	Mathare culvert	Construction of culvert	50,000.00
37	Gichagi Road	Grading and murraming	800,000.00
38	Maasai Road	Grading and Murraming	400,000.00

39	Bounty CDF Office	Grading and Murraming	880,000.00
40	Olonana Road	Grading and murraming	700,000.00
41	Oloosurutia Rimpa Bridge	Construction of a bridge	1,000,000.00
42	Mosque Road	Grading	400,000.00
43	Memusi road	Grading	400,000.00
44	Kerarapon Chief Camp AP HSES	Construction of Chiefs Office	1,000,000.00
45	Olepolos AP camp HSES	Construction of Houses	1,000,000.00
46	Embulbul AP Camp hses	Construction of AP House	1,000,000.00
47	Matasia Police Post	Construction of AP House	3,000,000.00
48	Kware Chief Camp ap hses	Construction of AP Post	1,000,000.00
49	Olekasasi Police Post	Building of an Administration Block	1,500,000.00
50	Olekasasi AP House	Construction of an AP House	500,000.00
51	Laiser Hill Chiefs' Office	Purchase of Office Furniture	200,000.00
52	Ongata Rongai Chiefs' Office	Construction of an AP House	1,000,000.00
53	Oloolua Police Post	Construct Police Patrol Base	500,000.00
54	Lemelepo AP camp	Completion of AP Houses	1,000,000.00
		TOTAL	48,554,346

Consequently, projects budgeted in 2013/2014 and 2014/2015 financial year could not be implemented due to under funding by the Board.

My opinion is not qualified in respect of these matters.



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

Nairobi

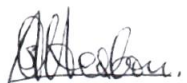
09 September 2016

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS
I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	RE-STATED 2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	84,063,249	102,946,522
Proceeds from Sale of Assets		-	
Other Receipts	2	95,000	246,000
TOTAL RECEIPTS		84,158,249	103,192,522
PAYMENTS			
Compensation of employees	3	1,986,282	1,784,081
Use of goods and services	5	1,444,521	8,402,966
Committee Expenses	5	3,674,448	945,000
Transfers to Other Government Units	6	28,888,506	71,478,981
Other grants and transfers	7	45,527,765	19,383,480
Acquisition of Assets	8	-	24,000
Other Payments	9	-	0
TOTAL PAYMENTS		81,521,522	102,018,508
SURPLUS/DEFICIT		2,636,727	1,174,014

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO NORTH CDF financial statements were approved on 17/2/16 2015 and signed by:



Chairman - CDFC





Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	RESTATED 2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (per the cash book)	12A	6,819,878	4,183,151
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		6,819,878	4,183,151
 REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,183,151	3,009,136
Surplus/Deficit for the year		2,636,727	1,174,015
Prior year adjustments	14	-	-
NET ASSETS		6,819,878	4,183,151

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO NORTH CDF financial statements were approved on 17/2/16 2015 and signed by:


 Chairman - CDFC

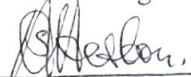

 Fund Account Manager

VI. STATEMENT OF CASHFLOW

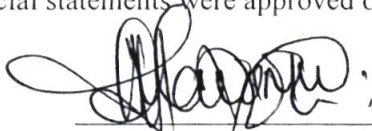
RESTATED

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	84,063,249	102,946,522
Other Receipts	2	<u>95,000</u>	<u>246,000</u>
		<u>84,158,249</u>	<u>103,192,522</u>
Payments for operating expenses			
Compensation of Employees	3	1,986,282	1,784,081
Use of goods and services	4	1,444,521	8,402,966
Committee Expenses	5	3,674,447	945,000
Transfers to Other Government Units	6	28,888,506	71,478,981
Other grants and transfers	7	45,527,765	19,383,480
Social Security Benefits	8	-	24,000
Other Payments	10	-	-
		<u>81,521,522</u>	<u>102,018,508</u>
Net cash flow from operating activities		2,636,727	1,174,014
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,636,728	1,174,014
Cash and cash equivalent at BEGINNING of the year	13	<u>4,183,151</u>	<u>3,009,137</u>
Cash and cash equivalent at END of the year	12A	<u>6,819,879</u>	<u>4,183,151</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO NORTH CDF financial statements were approved on 17/2/16 2015 and signed by:



Chairman CDFC



Fund Account Manager

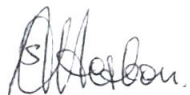
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	99,010,692		99,010,692	84,063,249	14,947,441	85
Proceeds from Sale of Assets			-	-	-	
Other Receipts(sale of tender)		95,000	95,000	95,000	-	100
	<u>99,010,692</u>	<u>95,000</u>	<u>99,105,692</u>	<u>84,158,249</u>	<u>14,947,441</u>	<u>85</u>
PAYMENTS						
Compensation of Employees	2,290,828	1,000,132	3,290,960	1,986,282	1,304,678	60
Use of goods and services	1,862,761	2,580,000	4,442,761	1,444,521	2,998,240	33
Committee Expenses	4,607,356		4,607,356	3,674,448	932,908	80
Transfers to Other Government Units	32,937,931	16,408,506	49,346,437	28,888,506	20,457,931	59
Other grants and transfers	56,932,478	14,569,265	71,501,743	45,527,765	25,973,978	64
Social Security Benefits	12,000		12,000	-	12,000	0
Acquisition of Assets	367,338		367,338	-	367,338	0
Other Payments			-	-	-	
TOTALS	<u>99,010,692</u>	<u>30,977,771</u>	<u>133,568,595</u>	<u>81,521,522</u>	<u>52,047,073</u>	


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

- i. Xxx
- ii. Xxx
- iii. Xxx
- iv. Xxx
- v. Xxx

The KAJIADO NORTH CDF financial statements were approved on 30th 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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

		RESTATED	
Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	AIE No. A750187- (2013-2014)	30,557,904	46,233,801
	AIE No. A750237 – (2013-2014)	4,000,000	2,000,000
	AIE No. A759624 – (2014-2015)	24,752,673	32,557,904
	AIE No. A796564 – (2014-2015)	14,851,604	22,154,818
	AIE No. A796752 – (2014-2015)	9,901,069	
TOTAL		84,063,249	102,946,522



The KWANZA CDF financial statements were approved on 17/05 2016 and signed by:

Chairman CDF



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***2. OTHER RECEPTS**

	2014 - 2015	RESTATED
	Kshs	2013 - 2014
		Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	95,000	252,000
Other Receipts Not Classified Elsewhere	0	0
Total	95,000	252,000

3. COMPENSATION OF EMPLOYEES

Description	2014 - 2015	RESTATED
	Kshs	2013- 2014
		Kshs
Basic wages of contractual employees	1,734,012	1,648,721
Basic wages of casual labour	99,000	40,400
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	153,270.00	94,960
gratuity	-	-
Total	<u>1,986,282</u>	<u>1,784,081</u>

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***4. USE OF GOODS AND SERVICES**

Description	2014 - 2015	RESTATED
	Kshs	2013 - 2014
		Kshs
Utilities, supplies and services	107,028	127,141
Office rent	-	-
Communication, supplies and services	179,000	17,500
Domestic travel and subsistence		
Printing, advertising and information supplies & services	22,850	104,940
Rentals of produced assets	-	
Training expenses	299,250	107,500
Hospitality supplies and services	-	
Insurance costs	-	
Specialised materials and services	-	299,850
Office and general supplies and services	223,437	867,700
Fuel ,oil & lubricants	200,000	800,000
Other operating expenses	368,627	5,393,841
Routine maintenance – vehicles and other transport equipment	44,329	628,784
Routine maintenance – other assets	-	55,710
	-	
Total	1,444,521	8,406,964

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

5. COMMITTEE EXPENSES

	2014 - 2015	RESTATED
	Kshs	2013 - 2014
		Kshs
Committee allowances	2,596,948	-
Other committee expenses	1,077,500	945,000.
Total	3,674,448	945,000

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	RESTATED
	Kshs	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	7,400,000	13,714,152
Transfers to secondary schools	16,500,000	20,300,000
Transfers to Tertiary institutions	2,000,000	-
Transfers to Health institutions	2,988,506	1,700,000
TRANSFER TO CHIEFS		2,150,000
TRANSFER TO OTHER SCHOOLS		600,000
TRANSFER TO KJD WEST		31,684,036
TRANSFER TO KJD EAST		1,330,793
TOTAL	<u>28,888,506</u>	<u>71,479,001</u>

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	RESTATED
	Kshs	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	8,848,300	7,192,480
Bursary -Tertiary	6,730,200	5,291,000
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	2,485,000	2,100,000
Agriculture (food security)	-	-
Electricity projects	-	-
Security	20,503,600	700,000
Roads	3,115,887	3,700,000
Sports	1,837,117	-

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY
Reports and Financial Statements
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Environment	1,292,661	-
Emergency Projects (Specified under evidence)	715,000	400,000
Total	45,527,765	19,383,480

8. SOCIAL SECURITY BENEFITS

	2014 - 2015	RESTATED
	Kshs	2013 - 2014
		Kshs
Employer contribution NSSF	0	24,000

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***9. ACQUISITION OF ASSETS**

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

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10. OTHER PAYMENTS**

Specify		
Specify		
Specify		
TOTAL		

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	RESTATED	
		2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
<i>EQUITY BANK, NGONG</i> <i>Branch A/C no.</i>		6,819,879	4,183,151
		-	-
		-	-
Total		<u>6,819,879</u>	4,183,151

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	RESTATED
	Kshs (30/6/2015)	2013 - 2014
		Kshs (30/6/2014)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Jane Wairimu Muchira</i>	28/06/2015	101,000	-	101,000
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total				101,000

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

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***13. BALANCES BROUGHT FORWARD**

		RESTATED
	2014 - 2015	2013 - 2014
	Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts	4,183,151	3,009,137
Cash in hand		-
		-
Total	4,183,151	3,009,137

*[Provide short appropriate explanations as necessary]***14. PRIOR YEAR ADJUSTMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts		
Cash in hand	-	-
Imprest	101,000	-
	-	-
Total	101,000	-

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

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		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		