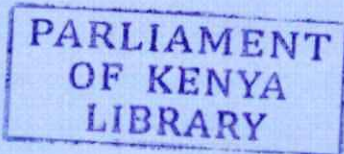


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
ALDAI CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

*Paper Laid*  
By Hon (Dr) Naomi  
Shabman, MP (Deputy  
Leader of the Majority  
under Order No. 05 of  
1456 Hrs. on 22-10-15  
IBM



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - ALDAI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Aldai Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, 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.

#### **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 (2) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. 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 entity'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.

Because of the matters described in the Basis for Disclaimer of opinion paragraph, however, I am not able to obtain sufficient audit evidence to provide a basis for an audit opinion.

#### **Basis for Disclaimer of Opinion**

##### **1. Accuracy of the Financial Statements**

###### **1.1 Primary Books of Accounts and Records**

A review of the fund's financial statements and disclosures revealed that detailed payment schedules, general ledgers, and trial balance were not made available for audit review, to enable fair assessment and accurate presentation of the financial statements. Therefore the source and completeness of the total receipts and payments amounting to Kshs.38,799,000 and Kshs.69,708,000 respectively in the statement of receipts and payments and summary statement of appropriation for the year ended 30 June 2014, could not be confirmed. Further, the statement of receipts and payments reflects transfers from CDF Board to the constituency amounting to Kshs.38,799,000 during the period under review. However, records maintained by the ministry of Devolution and Planning indicate that the actual cumulative disbursements for 2013/2014 financial year amount to Kshs.121,351,350 resulting to unexplained or unreconciled difference of Kshs.82,552,350. As a result, the accuracy and validity of the financial statements for the year ended 30 June 2014 could not be ascertained.

## **1.2 Surplus/Deficit for the year**

The financial statements reflects an amount of Kshs.30,909,000 as surplus for the year ended 30 June 2014 instead of being a deficit. However, the figure is not supported by cumulative receipts and payments for the year. As a result, the source of the surplus amount of Kshs.30,909,000 is unknown and could not be confirmed.

## **1.3 Statement of financial assets and liabilities**

A review of the financial statements availed for audit review indicated that while the total financial assets amounted to Kshs.40,267,000 net liabilities and surplus amounted to negative Kshs 21,551,000 resulting to unbalanced statement of financial assets and liabilities as at 30 June 2014 contrary to the requirement of Accounting Standards on presentation of financial statements.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June 2014 could not be confirmed.

## **2. Bank Balances**

Note 16 to the financial statements reflects bank balance brought forward of Kshs 9,358,000 as at 1 July 2013. However, the supporting documentation of the amount of Kshs 9,358,000 was not availed for audit review. Further, Note 12 to the financial statements reflect bank balance of Kshs.38,676,000 as at 30 June 2014. A review of bank reconciliation statements however revealed that reconciling item of payments in cashbook not reflected in the bank statement (unpresented cheques) of Kshs 3,629,600 in June 2014 includes stale cheques amounting to Kshs.1,693,800. Some of the stale cheques have been outstanding since February 2010 and no justified reason was provided for the failure to reverse the cheques in the cashbook. Consequently, the accuracy and validity of the bank balance of Kshs.38,676,000 as at 30 June 2014 could not be confirmed.

In the circumstance, it has not been possible to confirm the accuracy and validity of the bank balance of Kshs 38,676,000 as at 30 June 2014.

## **3. Outstanding Imprests**

Note 14 to the financial statements reflects outstanding imprests amounting to Kshs 1,591,000 as at 30 June 2014. However, a review of imprest records maintained at the CDF office revealed that the balances are owed by two (2)

former fund managers who left the station before accounting for the funds. The imprests which date back to 17 February 2012 have remained unaccounted for contrary to Section 5.6 of the Government Financial Regulations and Procedures which require that imprest be accounted for within 48 hours after accomplishment of assignment or be recovered from the officer's salary . . . Consequently, the recoverability of the imprests of Kshs.1,591,000 as at 30 June 2014 is doubtful.

#### **4. Transfers to Other Government Units**

Note 7 to the financial statements reflects transfers to other government units expenditure amounting to Kshs 27,601,700. However, the documents in support of the payments were not availed for audit review. Further, expenditure returns, project files and other relevant information were not provided for audit review. Consequently, the propriety of the expenditure of Kshs.27,601,700 incurred during the year could not be confirmed.

#### **5. Other Grants and Payments**

The financial statements reflects an expenditure of Kshs.32,152,000 under note 8 on other grants and transfers account. Included in the amount however, is expenditure on water and security projects totaling to Kshs.5,300,000 and Kshs 1,800,000 respectively, which were not supported with expenditure returns, project files and detailed analysis and therefore could not be verified. Further, the roads expenditure account reflects payments amounting to Kshs 8,601,570 incurred on maintenance of twelve (12) roads during the year. A review of records revealed that procurement information including tender documents, tender opening minutes, tender evaluation and contract agreement were not availed for audit review. The procedure used in identifying and awarding the contracts to various firms therefore could not be verified. Further, there was no evidence indicating that inspection and acceptance committee inspected and certified the work carried out before payment was effected contrary to section 17(4) of the Public Procurement and Disposal Regulations 2006.

In the circumstances, the expenditure on water, roads and security totalling to Kshs.15,701,570 could not be confirmed as at 30 June 2014.

#### **Disclaimer of Opinion**

Because of the significance of matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit

evidence to provide basis for audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

**Nairobi**

**23 June 2015**



# CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza  
10<sup>th</sup> Floor  
Junction of Haille Sellasie Avenue & Uhuru Highway  
E mail: info@cdf.go.ke  
NAIROBI

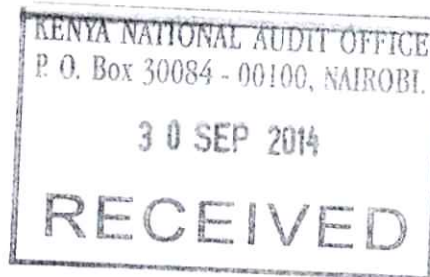
Visit Our Website  
<http://www.cdf.go.ke>

P.O Box 46682-00100  
Tel: 020-2230015/9, 2230027, 2230032  
Fax:020-2230029  
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/152

SEPTEMBER 29, 2014

**Mr. Edward Ouko, CBS**  
**Auditor General,**  
**Kenya National Audit Office**  
**P.O Box 30084 – 00100**  
**NAIROBI.**



Dear Sir,

**RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.**

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Aldai Constituency Annual Accounts for your necessary action.

Yours faithfully,

**YUSUF MBUNO**  
**AG. CHIEF EXECUTIVE OFFICER**

Copy to:

**Eng. Peter O. Mangiti**  
**Principal Secretary, Planning,**  
**Ministry of Devolution and Planning**  
**P.O Box 30005 - 00100**  
**NAIROBI.**



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**CONSTITUENCIES DEVELOPMENT FUND – ALDAI**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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

ALDAI CONSTITUENCIES  
DEVELOPMENT FUND (CDF)  
FUND MANAGER  
30 AUG 2014  
Sign: *[Handwritten Signature]*

**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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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 CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

**(b) Key Management**

The *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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Michael Odit</b>
3.	District Accountant	<b>David Munyao</b>

**(d) Fiduciary Oversight Arrangements**

No.	Name	Designation
1.	Vincent Kogo	<b>Chairman</b>
2.	Deputy County Commissioner	National Government Official
3.	Fund Account Manager	Ex-Official
4.	Egline Jerobon	Member
5.	Beatrice Cherop	Member
6.	Jane K. Muguni	Member
7.	Gilbert Kimeli	Member
8.	Shadrack Biwott	Member
9.	Joseph Choge	Member
10.	Joyce Jepyego	Member

**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**

**Reports and Financial Statements**

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

---

**(e) Entity Headquarters**

Harambee Sacco Plaza  
NAIROBI

**(f) Entity Contacts**

Telephone: (254) 720 531 036

E-mail: [cdfaldai@cdf.go.ke](mailto:cdfaldai@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

1. Kenya Commercial Bank  
Nandi Hills  
1106819578

**(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

# CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY

## Reports and Financial Statements

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

### II. STATEMENT OF CONSTITUENCY 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 entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Aldai *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Aldai *CDF* accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Aldai *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Aldai *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Aldai *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Aldai *CDF* financial statements were approved and signed on 30/8/14 2014.



**Vincent Kogo**  
Chairman - CDFC



**Fund Account Manager**

# CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY

## Reports and Financial Statements

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

### II. STATEMENT OF CONSTITUENCY 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 entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Aldai CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Aldai CDF accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Aldai CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Aldai CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Aldai CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Aldai CDF financial statements were approved and signed on 30/8/14 2014.

  
**Vincent Kogo**  
Chairman - CDFC

  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	38,799	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>38,799</b>	
<b>PAYMENTS</b>			
Compensation to employees	4	192	
Use of goods and services	5	2,011	
Committee Expenses	6	4,578	
Transfers to Other Government Units	7	27,601	
Other grants and transfers	8	32,152	
Social Security Benefits	9	4	
Acquisition of Assets	10	3,170	
Other Payments	11	-	
<b>TOTAL PAYMENTS</b>		<b>69,708</b>	
<b>SURPLUS/DEFICIT</b>		<b>30,909</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai CDF financial statements were approved on 30/9/14 2014 and signed by:

  
**Vincent Kogo**  
Chairman - CDFC

  
**Fund Account Manager**



**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	38,676	
Cash Balances (sale of tenders,hire of grader)	13	-	
Outstanding Imprests	14	1,591	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15		
<b>TOTAL FINANCIAL ASSETS</b>		40,267	
 <b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	9,358	
Surplus/Defict for the year		30,909	
Prior year adjustments	17		
<b>NET LIABILITIES</b>		40,267	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Aldai CDF financial statements were approved on 30/8/ 2014 and signed by:

  
**Vincent Kogo**  
 Chairman - CDFC

  
**Fund Account Manager**



V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	341	-	341	192	149	53.3%
Use of goods and services	2011	-	2011	2011	0	100%
Committee allowances	4578	-	4578	4578	0	100%
Transfers to Other Government Units	35,343	-	35,343	27,601.70	24,893.3	78.00%
Other grants and transfers	32,152	-	32152	32152	0	100%
Social Security Benefits	4	-	4	4	0	0
Acquisition of Assets	3170	-	3170	3170	0	0
Other Payments		-				
<b>TOTALS</b>	<b>77,599</b>	<b>-</b>	<b>77,599</b>	<b>69708.7</b>	<b>25042.3</b>	<b>89.83%</b>

The AldaiCDF financial statements were approved on 30/8 / 2014 and signed by:

  
 Vincent Kogo  
 Chairman - CDFC

  
 Fund Account Manager



## **VI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **a) 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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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 Constituency.

### **b) Recognition of revenue and expenses**

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

### **c) In-kind contributions**

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

### **d) 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 various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**

**Reports and Financial Statements**

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

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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 – ALDAI CONSTITUENCY

### Reports and Financial Statements

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

#### *SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) 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 Constituency'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 Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

**h) 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, 2014.



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...	2,000	0
	AIE NO.....	36,799	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	<b>TOTAL</b>	<b>38,799</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	-	
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	192	-
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Gratuity	-	-
<b>Total</b>	<b>192</b>	<b>-</b>

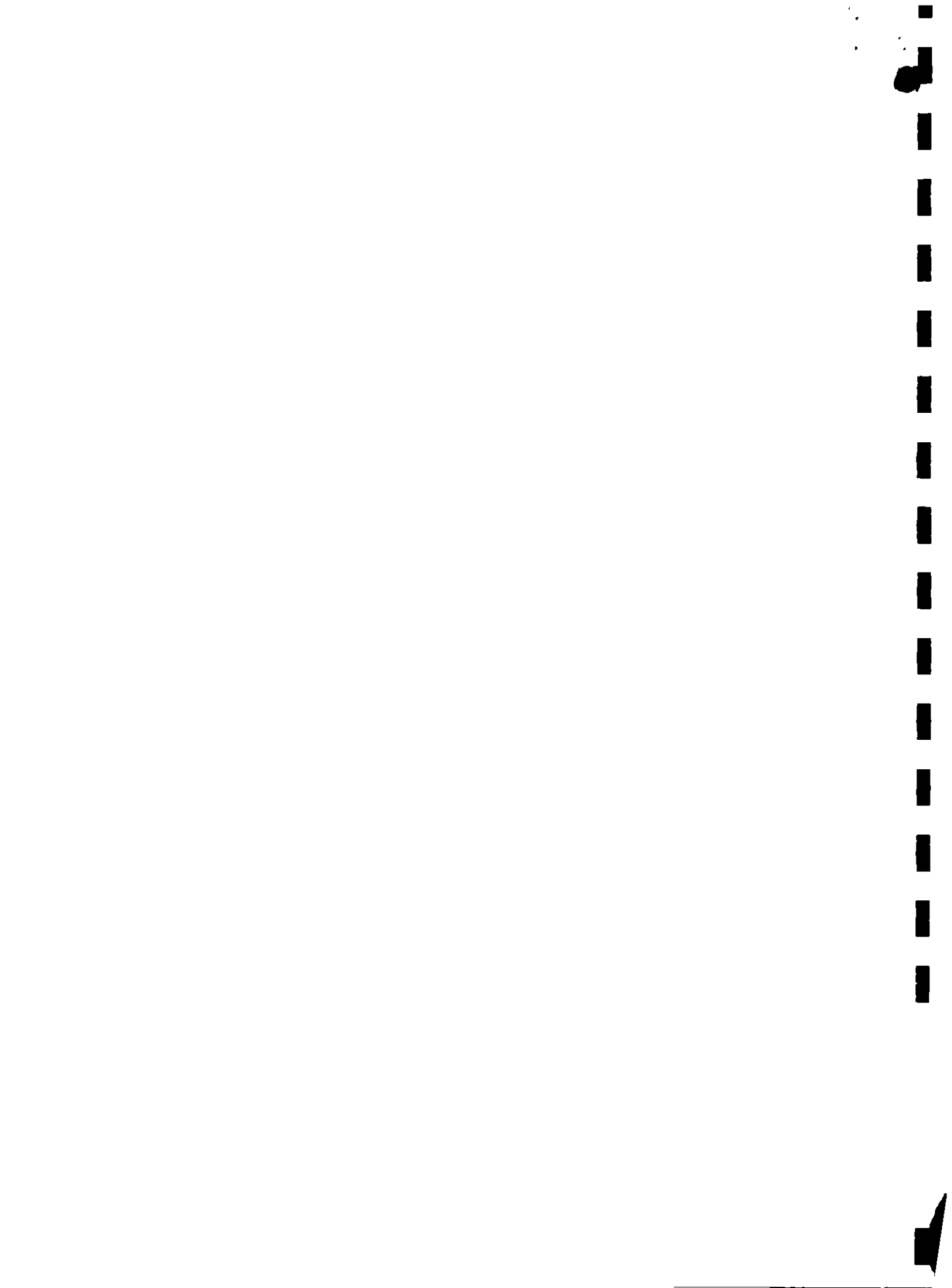


**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	39	
Electricity		
Water		
Office rent		
Communication, supplies and services	97.5	
Domestic travel and subsistence	370	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	190.4	
Hospitality supplies and services	86.7	
Insurance costs		
Specialized materials and services		
Office and general supplies and services	54.7	
Fuel ,oil & lubricants		
Other operating expenses		
Routine maintenance – other assets	360	
<b>Total</b>	<b>2,011</b>	

**6. COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	-	
Committee allowance	4,578	
<b>TOTAL</b>	<b>4,578</b>	



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	14,591.7	
Transfers to secondary schools	6,710	
Transfers to Tertiary institutions	950	
Transfers to Health institutions	5,350	
<b>TOTAL</b>	<b>27,601.7</b>	

**8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	5,644	
Bursary -Tertiary	9,356	
Bursary-Special schools	-	
Mocks & CAT	-	
Water	5,300	
Agriculture (food security)	1,450	
Electricity projects	-	
Security	1,800	
Roads	8,602	
Sports	-	
Environment	-	
Emergency Projects (specify)		
<b>Total</b>	<b>32,152</b>	

**9. SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	4	
<b>Total</b>	<b>4</b>	



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
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**For the year ended June 30, 2014 (Kshs'000)**

**10. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	
Construction of Buildings	2,850	
Refurbishment of Buildings	-	
Purchase of Vehicles	-	
Purchase of Bicycles & Motorcycles	-	
Overhaul of Vehicles	-	
Purchase of Office furniture and fittings	104	
Purchase of computers ,printers and other IT equipments	216	
Purchase of photocopier	-	
Purchase of other office equipments	-	
Purchase of soft ware	-	
Acquisition of Land	-	
<b>Total</b>	3,170	

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	-	
	-	
	-	
	-	

**12. BANK BALANCES (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>KCB, NANDI HILLS BRANCHA/C no.1106819578 KSH</i>	38,676	
	-	
	-	
<b>Total</b>	38,676	

**13. CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**

**Reports and Financial Statements**

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

Sale of tender	-	
Hire of graders	-	
Hire of hall	-	
Other receipts (specify)	-	
<b>Total</b>	-	

**14. OUTSTANDING IMPRESTS**

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Harun K. Chebii</i>	1,591	-	1,591
<b>Total</b>			<b>1,591</b>

**15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)**

<i>Name of Bank, Account No. &amp; currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	<i>2013 - 2014</i>	<i>2012 - 2013</i>
			<b>Kshs</b>	<b>Kshs</b>
<i>Describe the nature of deposit</i>	-	-	-	
<b>Total</b>			-	

**16. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	9,358	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
<b>Total</b>	<b>9,358</b>	<b>-</b>
<i>[Provide short appropriate explanations as necessary]</i>		



**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		-
<b>Total</b>		-

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
38,799	2013/14
<i>OTHER RECEIVABLES (SPECIFY)</i>	

38,799

**18.3 PAYABLES**

**Kshs**

**Kshs**

-

-

-

-

-

**CONSTITUENCIES DEVELOPMENT FUND – ALDAI CONSTITUENCY**

**Reports and Financial Statements**

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

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*18 4 FUNDS DUE TO PROJECTS*

*18 5 DISBURSEMENTS FROM THE BOARD*

<i>AIE NO</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
	4,400	2013/14



## ASSETS REGISTER FOR ALDAI CONSTITUENCY AS AT 30/06/2010

ASSET CODE	DESCRIPTION	UNIT COST
CDF/125/TB/01/2009	Office desk with extention	25,000
CDF/125/FC/01/2009	Four- drawer file cabinet	24,000
CDF/125/FC/02/2009	Four- drawer file cabinet	24,000
CDF/125/CH/2010	4 mid back visitors chairs	20,000
CDF/125/DT/01/2010	Desk top computer(HP)	65,000
CDF/125/LT/01/2010	Laptops (2)	78,000
CDF/125/UPS/1/2010	UPS-600V.A Index	13,500
CDF/125/P/01/2010	HP laser jet printer	45,000
CDF/125/SN/2010	HP Scanner	15,000
CDF/125/PC/2010	Photocopier (Kyocera)	139,200
CDF/125/FC/2010	Wooden Filing Cabinet(2)	28,000
CDF/125/CT/2010	Computer Tables (2)	18,000
CDF/125/TV/2010	T.v Set-LG	37,000
CDF/125/DVD2010	DVD Multipurpose-LG	11,000
CDF/125/TEL/2010	Telcom Wireless	12,000
CDF/125/WD/2010	water Dispenser	19,000
CDF/125/MS/2010	safe (Fire Proof)	48,000
	Confrence table	32,000
	Catelina chairs(20 No.)	(@ 4,450) 89000
	Rosa Plastic chairs (200 No.)	(@1,190) 238000
	High Back Wooden Chair	11,000
	Public Address System	98,320

