

REPUBLIC OF KENYA



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of the House
by the Leader of
the Majority Party*



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REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**





CONSTITUENCY DEVELOPMENT FUND- ISIOLO 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)



1437

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

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CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY
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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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 Isiolo 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	Stanley Ratanya
3.	Accountant	Ben Macharia
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 11
CDF Building
Garbatulla, KENYA

CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY
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(f) ISIOLO SOUTH CDF Contacts

Telephone: ((254) 06431589
E-mail: isiolosouth@cdf.go.ke
Website: www.cdf.go.ke

(g) ISIOLO SOUTH CDF Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Consolidated Bank
Isiolo Branch
1011100000072
P.O.BOX 102 – 60300
ISIOLO.

(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

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

During the 2014/2015 financial year, we surpassed our Budget mainly because we received funds for 2013/2014 financial year and almost all our Budget for year 2014/15 in the same financial year. Our constituency being in the northern frontier faced security challenges which affected our monitoring and evaluation greatly. However the PMCs did their work well and in future we shall rely on them for project implementation.



Sign

CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY

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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 Entity 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 Isiolo 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 Isiolo South CDF for and as at the end of the financial year 2014-15 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 Isiolo South 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 Isiolo South 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 Isiolo South CDF accepts responsibility for the Isiolo South CDF 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 Isiolo South CDF financial statements give a true and fair view of the state of Isiolo South CDF transactions during the financial year ended June 30, 2015, and of the Isiolo South CDF financial position as at that date. The Accounting Officer charge of the Isiolo South further confirms the completeness of the accounting records maintained for the Isiolo South CDF, which have been relied upon in the preparation of the Isiolo South CDF financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Isiolo South CDF confirms that the Isiolo South CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Isiolo South CDF 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 Isiolo South CDF 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 Isiolo South CDF financial statements were approved and signed by the Accounting Officer on

15/7/2015



Chairman- CDFC



Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund-Isiolo Constituency set out on pages 6 to 18, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 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 judgment, 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 adverse audit opinion.

Basis for Adverse Opinion

1. Unconfirmed Expenditures

Isiolo South CDF management did not avail for audit verification supporting documents for expenditure amounting to Kshs.40, 691,500 which was 35% of the fund's total expenditure of Kshs. 114,923,963 incurred during the year under review. Apparently, payment vouchers and the supporting documents for the expenditures had been taken by the Ethics and Anti-Corruption Commission for investigations.

In the circumstances, the authenticity, compliance, accuracy and completeness of Kshs.40, 691,500 expenditure could not be confirmed.

2. Presentation, Accuracy and Completeness of Financial Statements

The International Public Sector Accounting Standards (Cash Basis), financial statements presentation format for the financial statements prescribed by Kenya Public Sector Accounting Standards Board requires the inclusion of a report on action taken on the previous years' audit issues. In the year 2013/2014, Isiolo South CDF had an adverse opinion. However, a report on the progress on follow up of the audit issues raised has not been included in the financial statements for the year under review.

In the circumstances, the presentation of the financial statements does not conform to IPSAS (Cash Basis). Further, the following differences were noted between the comparative balances in 2014/2015 financial statements and the certified/audited closing balances for financial year 2013/2014.

Component	Comparative figures 2014/2015	Audited Accounts 2013/2014	Unexplained Differences
Transfer to Other Government Units	38,725,009	48,902,978	(10,177,969)
Other Grants and Transfers	31,260,266	21,075,178	10,185,088
Cash and cash equivalents	10,185,000	10,185,088	(88)

In view of the discrepancies, the accuracy, completeness and authenticity of the balances reflected financial statement cannot be confirmed.

3. Payment for Unimplemented Projects

A status report provided as part of the supporting schedules for the financial statements reflects balances totaling Kshs.143,295,600 attributable to projects implemented in the

constituency. However, analysis of the report revealed that work on twenty four (24) projects allocated Kshs.46, 441,150 had not started as at 30 June 2015 although funds allocated to Kshs.38, 536,235 had been disbursed to the respective project management committees (PMC). Further, as at 30 June 2015, five (5) projects amounting to Kshs.11,300,000 were on-going while several other projects allocated to Kshs.75, 554,450 were completed as shown in the tabulation below:

Sector	Project Status	Amount Allocated	Amount Disbursed	No. of Project
Education	Completed	37,700,000	37,700,000	39
	On-going	8,000,000	8,000,000	3
	Not started	34,451,928	32,317,112	18
Subtotal		80,151,928	78,017,112	60
Bursary	Completed	10,000,000	10,000,000	2
Subtotal		10,000,000	10,000,000	2
Water	Completed	1,500,000	1,500,000	1
Subtotal		1,500,000	1,500,000	1
Health	Completed	5,300,000	5,300,000	7
	On-going	1,800,000	1,800,000	1
	Not started	4,482,759	0	3
Subtotal		11,582,759	7,100,000	11
Security	Completed	13,800,000	13,800,000	9
Subtotal		13,800,000	13,800,000	9
Environment	Not started	1,287,340	-	1
Subtotal		1,287,340	-	1
Roads	completed	14,000,000	14,000,000	6
Subtotal		14,000,000	14,000,000	6
Sports	completed	3,254,450	3,254,450	7
	On-going	1,500,000	1,500,000	1
Subtotal		4,754,450	4,754,450	8
Others	Not started	6,219,123	6,219,123	2
Subtotal		6,219,123	6,219,123	43
Grand Total		143,295,600	135,390,685	141

As the data shows, many projects were not implemented despite funds being made available and hence did not receive the expected services.

4. Budgetary Controls and Performance

During the year under review, Isiolo CDF had an approved budget of Kshs.142,965,484.00. However, actual expenditure as at 30 June 2015 was Kshs.114,923,963 (80%) resulting in unutilized funds in various sectors within the constituency as shown below:

Expenditure Analysis	Budget (Kshs.)	Actual (Kshs)	Variance	Absorption
Compensation of Employee	514,000	526,000	(12,000)	102%
Use of Goods and services	4,000,000	4,049,183	(49,183)	101%
Committee Expenses	7,338,005	7,527,500	(189,495)	103%
Transfer to Primary Schools	23,750,000	17,794,680	5,955,320	75%
Transfer to Secondary Schools	26,300,000	8,000,000	18,300,000	30%
Transfer to health Institution	4,400,000	4,400,000	0	100%
Bursary Secondary School	9,906,600	9,906,600	0	100%
Bursary - Tertiary Institution	7,331,900	7,331,900	0	100%
Mock and CATs	2,000,000	404,250	1,595,750	20%
Water Projects	3,000,000	3,000,000	0	100%
Security	13,176,500	13,176,500	0	100%
Roads	17,500,000	17,500,000	0	100%
Sports	5,767,000	4,967,000	800,000	86%
Environment	2,500,000	2,500,000	0	100%
Emergency	15,481,479	13,840,350	1,641,129	89%
Total	142,965,484	114,923,963	28,041,521	80%

Under the circumstance, the residents of Isiolo South constituency did not receive public services equivalent to the unspent funds totaling Kshs.28,041,521. No explanation has been provided for the failure to spend the whole allocation.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Constituencies Development Fund - Isiolo South Constituency as at 30 June 2015, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Constituencies Development Fund Act, 2013.



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

Nairobi

17 November 2016

CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY

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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	130,661,361	86,070,443
TOTAL RECEIPTS		<u>130,661,361</u>	<u>86,070,443</u>
PAYMENTS			
Compensation of Employees	2	526,000	121,200
Use of goods and services	3	4,049,183	2,254,761
Committee Expenses	4	7,527,500	3,538,269
Transfers to Other Government Units	5	30,194,680	38,725,009
Other grants and transfers	6	72,626,600	31,260,266
TOTAL PAYMENTS		<u>114,923,963</u>	<u>75,892,474</u>
SURPLUS/DEFICIT		<u>15,737,398</u>	<u>10,177,969</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Isiolo South CDF financial statements were approved on 15/7/2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY
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V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	7	25,922,486	10,185,000
TOTAL FINANCIAL ASSETS		<u>25,922,486</u>	<u>10,185,000</u>
REPRESENTED BY			
Fund balance b/fwd	8	10,185,088	7,031
Surplus/Deficit for the year		15,737,398	10,177,969
NET FINANCIAL POSITION		<u>25,922,486</u>	<u>10,185,088</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Isiolo South CDF financial statements were approved on 15/7/ 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- ISIOLO SOUTH CONSTITUENCY

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VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	130,661,361	86,070,443
Payments for operating expenses			
Compensation of Employees	2	526,000	121,200
Use of goods and services	3	4,049,183	2,254,761
Committee Expenses	4	7,527,500	3,538,269
Transfers to Other Government Units	5	30,194,680	38,725,009
Other grants and transfers	6	72,626,600	31,260,266
Net cash flow from operating activities		15,737,398	00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		15,737,398	10,177,969
Cash and cash equivalent at BEGINNING of the year		10,185,000	7031
Cash and cash equivalent at END of the year	7	25,922,486	10,185,000

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Isiolo South CDF financial statements were approved on 15/7/ 2015 and signed by:



Chairman CDFC



Fund Account Manager

Reports and Financial Statements

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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	98,355,609	44,609,875	142,965,484	130,661,361	12,304,123	91%
	98,355,609	44,609,875	142,965,484	130,661,361	12,304,123	91%
PAYMENTS						
Compensation of Employees	514,000	0	514,000	526,000	(12,000)	102%
Use of goods and services	3,000,000	1,000,000	4,000,000	4,049,183	(49,183)	101%
Committee Expenses	5,338,005	2,000,000	7,338,005	7,527,500	(189,495)	103%
Transfers to Other Government Units	42,150,000	12,300,000	54,450,000	30,194,680	24,255,320	55%
Other grants and transfers	47,353,604	29,309,875	76,663,479	72,626,600	4,036,879	95%
TOTALS	98,355,609	44,609,875	142,965,484.00	114,923,963	28,041,521	80%

The ISIOLO SOUTH CDF financial statements were approved on 15/7/ 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.

CONSTITUENCIES DEVELOPMENT FUND – ISIOLO SOUTH CONSTITUENCY

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the CDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The CDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the CDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
Receipts From the Board		Kshs	Kshs
	AIE NO. 711792	-	19,501,116
	AIE NO. 709835	-	32,144,452
	AIE NO. 709939	-	2,000,000
	AIE NO. 735772	-	32,424,875
	AIE NO. 796097	22,469,779.40	-
	AIE NO. 797139	24,588,902.00	-
	AIE NO. 796744	9,835,561.00	-
	AIE NO. 796558	14,753,341.35	-
	AIE NO. 750338	7,300,000.00	-
	AIE NO. 750452	17,288,902.25	-
	AIE NO. 750260	34,424,875.00	-
TOTAL		130,661,361.00	86,070,443

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	330,000	121,000
Other personnel payments	196,000	-
Total	526,000	121,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	42,080	-
Domestic travel and subsistence	1,263,500	-
Fuel, oil & labricants	2,191,803	1,855,029
Routine maintenance – vehicles and other transport equipment	551800	399,732
Total	4,049,183	2,254,761

4. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	7,527,500	1,200,000
Other committee expenses	-	2,338,269
Total	7,527,500	3,538,269

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	17,794,680	26,102,978
Transfers to secondary schools	8,000,000	19,700,000
Transfers to health institutions	4,400,000	3,100,000
TOTAL	30,194,680	48,902,000

6. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	9,906,600	4,000,000
Bursary – tertiary institutions	7,331,900	2,000,000
Mock & CAT	404,000	2,000,000
Water projects	3,000,000	6,195,800
Electricity projects	-	2,600,000
Security projects	13,176,500	10,900,000
Roads projects	17,500,000	xx
Sports projects	4,967,000	xx
Environment projects	2,500,000	xx
Emergency projects	13,840,350	3,564,466
Total	72,626,600	31,260,266

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Consolidated Bank, isiolo Account No. 10111200000072	25,922,486	10,185,000
Total	25,922,486	10,185,000

CONSTITUENCIES DEVELOPMENT FUND – ISIOLO SOUTH CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	10,185,000	7,031
Total	10,185,000	7,031

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

Reports and Financial Statements

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/2015	Historical Cost (Kshs) 2013/2014
Electronic Equipments	41,000	41,000
Transport equipment	4,400,000	4,400,000
Total	4,441,000	4,441,000