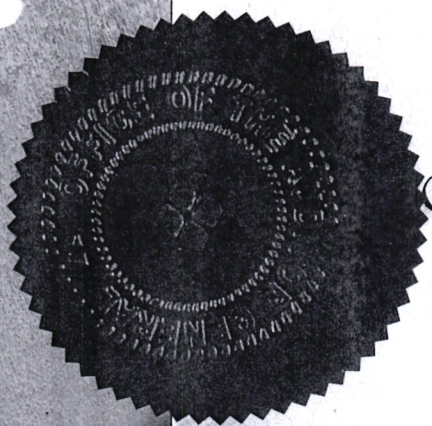


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
SAMBURU EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**

[30TH SEPTEMBER 2015]

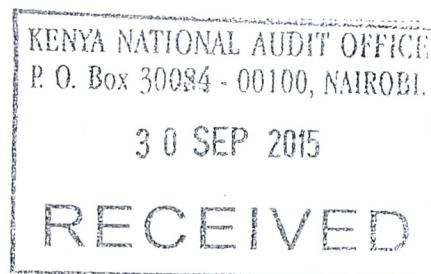


CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST

REPORTS AND FINANCIAL STATEMENTS

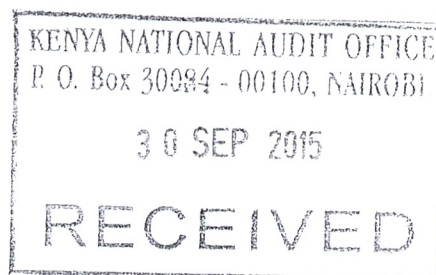
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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



CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

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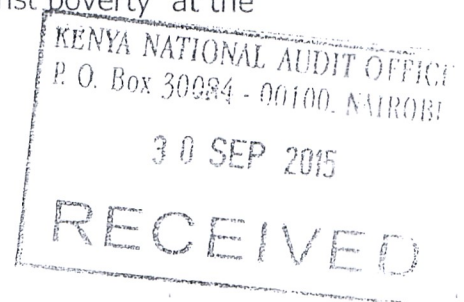


CONSTITUENCIES DEVELOPMENT FUND - SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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. The provisions of this act shall apply, as more specifically provided for in act, and shall ensure that a specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in fight against poverty at the constituency level



(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 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Simon kipaika
3.	District Accountant	Terraffin mogaka

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | | |
|----------------------|------------------------|----------|
| 1. Jacquim leripe | Male nominee (Youth) | Member |
| 2. Lenjees lesowapir | Male nominee | Member |
| 3. Julius Zekerpees | Male Nominee | Chairman |
| 4. Janet akiru | Female Nominee (Youth) | Member |
| 5. Juliet naipanoi | Female Nominee | Member |
| 6. Jennifer naiz | Female Nominee | Member |

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

7. David lerno	Male Nominee	Member
8. Julius lemalasia	Male Nominee	Member
9. National Government official		Member
10. Simon kipaika	Officer of the Board	Ex-officio
11. Hon. Raphael lentimalo	Area Member of NA	Ex-officio

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 21
wamba

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 713470998
E-mail: cdfsamburu east@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Equity Bank Ltd
maralal Branch
1100261742735

...

(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 – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

II Chairman foreword

The constituency received all of its receipts from the board and the absorption was very high and given that only few projects are yet to be implemented. However all schools, security and roads funds were fully utilized only that health and water projects are yet to be fully implemented given pending issues.

Samburu east cdf has achieved alot across all sectors whereby every school in the constituency has felt impact on cdf developments in every aspect in regard to their need more also water boreholes is now evident in all corners of the constituency to those areas affected by shortage of water.

Meanwhile there is also several emerging issues in the constituency in regard to funding whereby

- funds needed to foot hospitals bills
- funds needed to facilitate groups to attend various functions which is not supported by cdf act

However there have been challenges constituency have been experiencing when executing implementation of the project some of the challenges include

- insecurity done to banditry and high robberies
- impassable roads
- communication barrier due to high illiteracy levels
- pmc lack of adherence to implementation policies

Recommendations

- cdf to liaise with security agents when visiting projects for security
- cdf to pertainer with county governments to improve the status of roads
- cdf to do more capacity building to pmc so as adhere to regulations as required

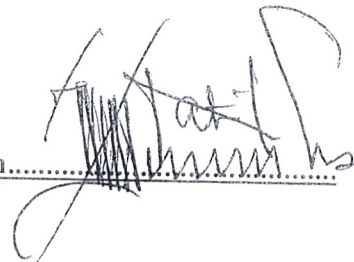
Way forward

- cdf to consider more funding to this concerned levels

Name

FR. LEKERTERS JULIUS

sign



FUND ACCOUNT MANAGER
SAMBURU EAST CONSTITUENCY
CONSTITUENCIES DEVELOPMENT FUND

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (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 Samburu east a *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, 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 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.

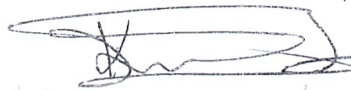
The Fund Account Manager in charge of the Samburu *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Samburu *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the samburu east *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 Samburu east *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 Samburu *CDF* financial statements were approved and signed on 16th/9 / 2015.


Rev. Julius Leizerpees
Chairman - CDFC


Simon Kipaika
Fund Account Manager

FUND ACCOUNT MANAGER
SAMBURU EAST CONSTITUENCY
CONSTITUENCIES DEVELOPMENT FUND



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Samburu East Constituency set out on pages 6 to 29, which comprise the statement of financial assets and liabilities as at 30 June 2015, and the statement of receipts and payments 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation 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 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting

estimates made by 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 appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Bank Balance

The statement of assets and liabilities as at 30 June 2015 reflects a bank balance of Kshs.19,158,864.32. However, the balance is supported by a bank reconciliation statement that reflects a cash book balance amounting to Kshs.21,984,724.35, resulting in a difference of Kshs.2,825,860.03 which has not been explained.

In addition, the unsigned bank reconciliation statement reflects receipts in bank statements not recorded in cash book amounting to Kshs.152,532 deposited on 12 November 2014. No reason has been provided for the failure to record the receipts in the cash book.

Further, an adjusting error of Kshs.900,000 in the bank reconciliation statement has not been explained. Further, three cheques numbered 1666, 1667 and 1668 with an aggregate value of Kshs.1,831,360 were omitted from the cash book. Details on the cheques were not provided for audit verification. In the circumstance, the accuracy and validity of the reported bank balance of Kshs.19,158,864.32 could not be confirmed.

2. Transfer to Other Government Units

The statement of receipts and payments for the year ended 30 June 2015 reflects transfers to other government units totaling Kshs.67,438,229.68 comprised of transfers to primary schools, secondary schools and health institutions amounting to Kshs.49,676,829.68, Kshs.6,486,100 and Kshs.11,275,300 respectively. However, expenditure returns and reports showing the status of projects financed by the transfers were not presented for audit. In addition, the project bank accounts to which the funds were transferred and cash balances outstanding as at 30 June 2015 have not been disclosed. In the circumstance, it has not been possible to confirm that the transfers were utilized on the projects.

3. Other Grants and Transfers

3.1 Water Projects

Included in the other grants and transfers balance amounting to Kshs.55,031,131 were expenditures on water projects totaling to Kshs.11,432,938. However, expenditure returns or certificates of project completion have not been presented for audit review to confirm the status of projects. In addition, the bank accounts to which the funds were transferred, and any cash balances outstanding as at 30 June 2015 have not been disclosed. In the circumstance, it has not been possible to confirm all the transfers were utilized on the projects.

3.2 Sports Projects

Included in other grants and transfers are grants to sports projects amounting to Kshs.2,333,256. However, expenditure returns were not presented for audit to confirm that the projects were undertaken or show the status of their implementation as at 30 June 2015. In the circumstance, it has not been possible to confirm that the funds were utilized for the intended purposes.

3.3 Environment Projects

Included in other grants and transfers are expenditures on emergency projects totaling to Kshs.1,266,528. However, expenditure returns and project reports have been presented for audit to confirm that the projects were undertaken, and the status of their completion as at 30 June 2015. In the circumstance, it has not been possible to confirm that the funds were utilized for the intended purpose.

3.4 Emergency Projects

Included in other grants and transfers are grants to emergency projects totaling to Kshs.6,197,214. However, no expenditure returns were presented for audit to show the nature of the emergencies that necessitated the projects, and their status as at 30 June 2015. In the circumstance, it has not been possible to confirm whether the funds were utilized for the intended purpose.

4. Budget Performance

According to the statement of Appropriation, budgeted receipts for the year amounted to Kshs.151,777,512 but only a sum of Kshs.144,521,363 was received resulting in an underfunding balance of Kshs.7,256,149. Similarly, the budgeted expenditure for the year amounted to Kshs.151,777,512 against actual expenditure of Kshs.132,618,647 resulting in an under expenditure of Kshs.19,158,865 comprised of an underfunding balance of Kshs.7,256,149 and unutilized cash receipts amounting to Kshs.11,902,716. The under-expenditure denied the residents of Samburu East Constituency public services of an equivalent value.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

21 November 2016

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Ks
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	144,521,363.80	72,581,888.70
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		144,521,363.80	72,581,888.70
PAYMENTS			
Compensation of employees	4	1,730,331.00	839,549.00
Use of goods and services	5	3,742,455.00	3,320,477.00
Committee Expenses	6	4,644,100.00	4,244,557
Transfers to Other Government Units	7	67,438,229.68	21,440,000.00
Other grants and transfers	8	55,031,131.32	37,770,973.00
Social Security Benefits	9	32,400.00	18,400.00
Acquisition of Assets	10	-	-
Other Payments	11	-	1,191,000.00
TOTAL PAYMENTS		132,618,647	68,824,953
SURPLUS/DEFICIT		11,902,716.8	3,756,933.7

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/9/015 2015 and signed by:



Simon kipaika
Fund Account MANAGER



Rev Julius Ikerkepees
CHAIRMAN CDFC

FUND ACCOUNT MANAGER
SAMBURU EAST CONSTITUENCY
CONSTITUENCIES DEVELOPMENT FUND

CONSTITUENCIES DEVELOPMENT FUND - SAMBURU EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

II. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	19,158,864.32	7,256,148.20
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		<u>19,158,864.32</u>	<u>7,256,148.20</u>
 REPRESENTED BY			
Fund balance b/fwd 1st July...	13	7,256,148.2	3,499,214.78
Surplus/Defict for the year		11,902,716.12	3,756,933.42
Prior year adjustments	14	-	-
NET LIABILITIES		<u>19,158,864.32</u>	<u>7,256,148.2</u>

CONSTITUENCIES DEVELOPMENT FUND -- SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

II CASHFLOW STATEMENT

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	144,521,364	72,588,188.70
Other Receipts	3		
Payments for operating expenses			
Compensation of Employees	4	1730331	839,549
Use of goods and services	5	3742455	3,320,477
Committee Expenses	6	4644100	4,244,557
Transfers to Other Government Units	7	67,438,230	21440000
Other grants and transfers	8	55,031,131	37770973
Social Security Benefits	9	32,400	18400
Other Payments	11	0	1,191,000
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		11,902,716.12	3,756,933.42
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	7,256,148.2	3,499,214.78
Cash and cash equivalent at END of the year		19,158,864.32	7,256,148.20

CONSTITUENCIES DEVELOPMENT FUND -- SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/9 2015 and signed by:



Rev Jerkeepes
Cdfc chairman



Simon
kipaika
Fund account manage

FUND ACCOUNT MANAGER
SAMBURU EAST CONSTITUENCY
CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

V: SUMMARY STATEMENT OF APPROPRIATION

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(AIE)	101,833,969	49,943,543.00	151,777,512.00	144,521,363.80	7,256,148.20	95.22%
Proceeds from Sale of Assets	0	0	0.00	-	-	
PAYMENTS						
Compensation of Employees	2064000	573145	2,637,145.00	1,730,331.00	906,814.00	65.61%
Committee Expenses	3,031,057.21	854564	3,885,621.21	3,742,455.00	143,166.21	96.32%
Transfers to Other Government Units	49,350,313	20324022	69,674,335.00	4,644,100.00	729,762.00	86.42%
Other grants and transfers	42818598.69	26815950	69,634,548.69	67,438,230.36	2,236,104.64	96.79%
Social Security Benefits	60000	12000	72,000.00	55,031,131.32	14,603,417.37	79.03%
Acquisition of Assets			0.00	32,400.00	39,600.00	45.00%
Other Payments(audit fee)	500,000	0	500,000.00	-	-	
TOTALS	101,833,969	49,943,543.00	151,777,511.90	132,618,647.68	19,158,864.22	

**Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)**

Regarding to above summary of appropriation we find that there is high absorption of funds reasons being the all allocation was received within the year hence utilization difference is above 50% and those below 50% is resulted from underabsorption

The SAMBURU EASTCDF financial statements were approved on 16th / 9 / 2015 and signed by:



Rev. Julius lekerpees
Chairman - CDFC



Simon kipaika
Fund Account Manager

FUND ACCOUNT MANAGER
SAMBURU EAST CONSTITUENCY
CONSTITUENCIES DEVELOPMENT FUND

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

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

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 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 – SAMBURU EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (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, 2015.

... .. CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Normal Allocation	7,300,000.00	2,000,000.00
AIE NO 750379	43,616,984.50	26,458,263.20
AIE NO 759528	50,916,984.50	44,123,625.50
AIE NO 797065	42,687,394.80	
AIE NO 750149	-	
AIE NO...	-	
AIE NO...	-	
Conditional grants		
Receipt from other Constituency		
TOTAL	144,521,363.80	72,581,888.70

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. USE OF GOODS AND SERVICES

4 COMPENSATION OF EMPLOYEES	2014 - 2015		2013- 2014	
	Kshs		Kshs	
Description				
Basic wages of contractual employees	1,680,331.00		839,549.00	
Basic wages of casual labour	-			
Personal allowances paid as part of salary				
House allowance	-			
Transport allowance	-			
Leave allowance	50,000.00			
Other personnel payments	-			
Gratuity				
Total	1,730,331.00		839,549	

CONSTITUENCIES DEVELOPMENT FUND – SAMBURU EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

5 USE OF GOODS AND SERVICES	Description	2014 - 2015		2013 - 2014	
		Kshs	Kshs	Kshs	Kshs
	Utilities, supplies and services	85,471.00	300,000		
	Office rent	-			
	Communication, supplies and services	-	100,000.00		
	Domestic travel and subsistence	113,605.00	315,721		
	Printing, advertising and information supplies & services	-			
	Rentals of produced assets	-			
	Training expenses	704,000.00	580,000.00		
	Hospitality supplies and services	-			
	Insurance costs	-			
	Specialised materials and services	-			
	Office and general supplies and services	142,978.00	100,000.00		
	Fuel, oil & lubricants	-			
	Other operating expenses	693,589.00	24,756		
	Routine maintenance – vehicles and other transport equipment	2,002,812.00	800,000.00		

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Routine maintenance – other assets	-	900,000.00
Total	3,742,455.00	3,320,477.00

6 COMMITTEE EXPENSES		
Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Other committee expenses	2,880,500.00	930,817.00
Committee allowance	1,763,600.00	3,313,740
TOTAL	4,644,100.00	4,244,557

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7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description	2014 - 2015 Kshs	2013 - 2014 Kshs	
Transfers to primary schools	49,676,829.68	6,640,000.00	
Transfers to secondary schools	6,486,100.00	8,650,000.00	
Transfers to Tertiary institutions	-	-	
Transfers to Health institutions	11,275,300.00	6,150,000.00	
TOTAL	67,438,229.68	21,440,000.00	
8 OTHER GRANTS AND OTHER PAYMENTS			
Description	2014 - 2015 Kshs	2013 - 2014 Kshs	
Bursary –Secondary	12,475,133	9,855,000.00	
Bursary –Tertiary	16,868,114.34	3,346,000.00	
Bursary-Special schools	-	-	

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Mocks & CAT		
Water	11,432,938.00	12,924,900.00
Agriculture (food security)		
Electricity projects		
Security	500,000.00	500,000.00
Roads	3,957,847.98	3,495,000.00
Sports	2,333,256.00	1,764,945.00
Environment	1,266,628.00	680,120.00
Emergency Projects (specify)	6197214	5,205,008.00
Total	55,031,131.32	37,770,973.00
9 SOCIAL SECURITY BENEFITS		
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	32,400.00	18,400.00
Total	32,400.00	18,400.00

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11	Other Payments		
strategic plan		-	1,191,000.00
Specify		-	-
Specify		-	-
TOTAL		-	1,191,000.00
12A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
Equity bank maralal branch/A/C no. 1100261742735		Kshs (30/6/2015)	Kshs (30/6/2014)
		19,158,864.32	7,256,148.20
		-	-
		-	-
Total		19,158,864.32	7,256,148.20

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	2014 - 2015	2013 - 2014
	Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts	7256,148.2	3,499,214.78
Cash in hand	-	-
Imprest	-	-
Total	7,256,148.2	3,499,214.78
	<i>[Provide short appropriate explanations as necessary]</i>	

OTHER IMPORTANT DISCLOSURES		

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Sub-Total		A	B	C	d=a-c		
Others (CONTRACTUAL)							
10. franca lelegya	G	196416	December 2016	0	196416	196416	Awaiting to paid on contract expiry
2.david lekilelei	G	122698.8	December 2016	0	122698.8	122698.8	Awaiting to paid on contract expiry
3.ben ekwam	F	161692.8	December 2016	0	161692.8	161692.8	Awaiting to paid on contract expiry
			December 2016	0			Awaiting to paid on contract expiry
gitonga lolkoi	F	106560	December 2016	0	106560	106560	Awaiting to paid on contract expiry
Leletur j	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiry
Lenaiipa john	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiry
Lerpees j	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiry
Lesowapir jane	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiry

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Lekonyokie I	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiray
Lepeenoi john	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiray
Lesini lerka	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiray
Lepurcha j	F	3000	December 2016	0	3000	3000	Awaiting to paid on contract expiray
12.							
Sub-Total							
Grand Total							

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153: OTHER		Kshs	Kshs
PENDING PAYABLES (See Annex 3)			
Amounts due to other Government entities (see attached list)		-	-
Amounts due to other grants and other transfers (see attached list)	water projects	15,500,000.00	1,399,000.00
Others (<i>specify</i>)	administrative		-

Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
taff	A	B	C	d=a-c		
Sub-Total						
Others (<i>CONTRACTUAL</i>)						
10. franca lelegya	196416	December 2016	0	196416	196416	Awaiting to paid on contract expiray
2.david lekilelei	122698.8	December 2016	0	122698.8	122698.8	Awaiting to paid on contract expiray
3.ben ekwam	161692.8	December 2016	0	161692.8	161692.8	Awaiting to paid on contract expiray
		December 2016	0			Awaiting to paid on contract expiray
gitonga lolkoi	106560	December 2016	0	106560	106560	Awaiting to paid on contract expiray

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	B	c	d=a-c		
Supplier of Goods or Services						
Construction of buildings						
1.						
Sub-Total						
Supply of services						
10. kenao	500,000		0	500,000	0	waiting direction from the board
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	0	0
Transport equipment	3,744,473	3,744,473
Office equipment, furniture and fittings	2,102,500	2,102,500

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ICT Equipment, Software and Other ICT Assets	0	0
<i>Other Machinery and Equipment</i>	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	5,846,973	5,846,973

ACCOUNT MANAGER
 EAST CONSTITUENCY
 SAMBURU DEVELOPMENT FUND

16th-9-2015

[Signature]

SIMON KIPATHA

Prepared By: Sign: Date:

[Signature]

ARU ARKAPPE JULIUS

16th-9-2015

Approved By: Sign: Date:

Approved By: Sign: Date:

Approved By: Sign: Date: