

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



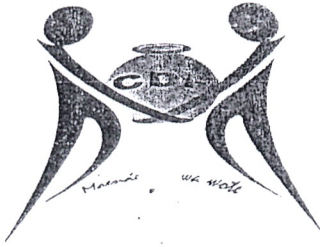
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
OL'JORO OROK CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



OF
**CONSTITUENCY DEVELOPMENT FUND- OL' JORO OROK
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

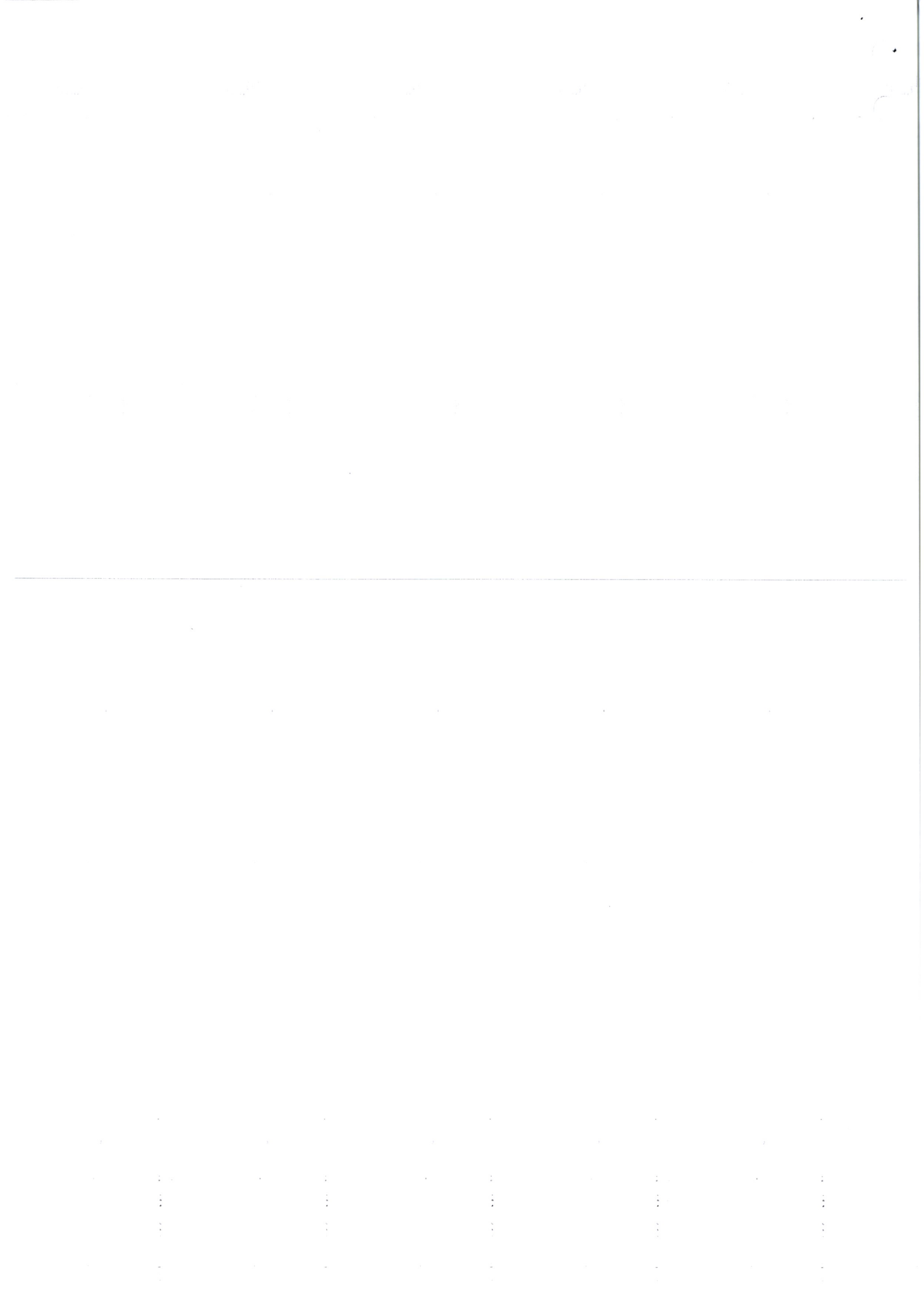
**Prepared in accordance with the Cash Basis of Accounting Method under the
International Public Sector Accounting Standards (IPSAS)**

CONSTITUENCY DEVELOPMENT FUND – OL' JORO OROK CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *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 *Ol' Joro Orok 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	Eric Muange
3.	Accountant	Patrick Wamunyu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Ol' Joro Orok 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) OL' JORO OROK CDF Headquarters

P.O. Box 208
Macharia Building
Gilgil/Nyahururu Highway
Nyandarua, Kenya

(f) OL' JORO OROK CDF Contacts

Telephone: (254) 0722 405 245

E-mail: emuange@cdf.go.ke

Website: www.go.ke

(g) OL' JORO OROK CDF Bankers

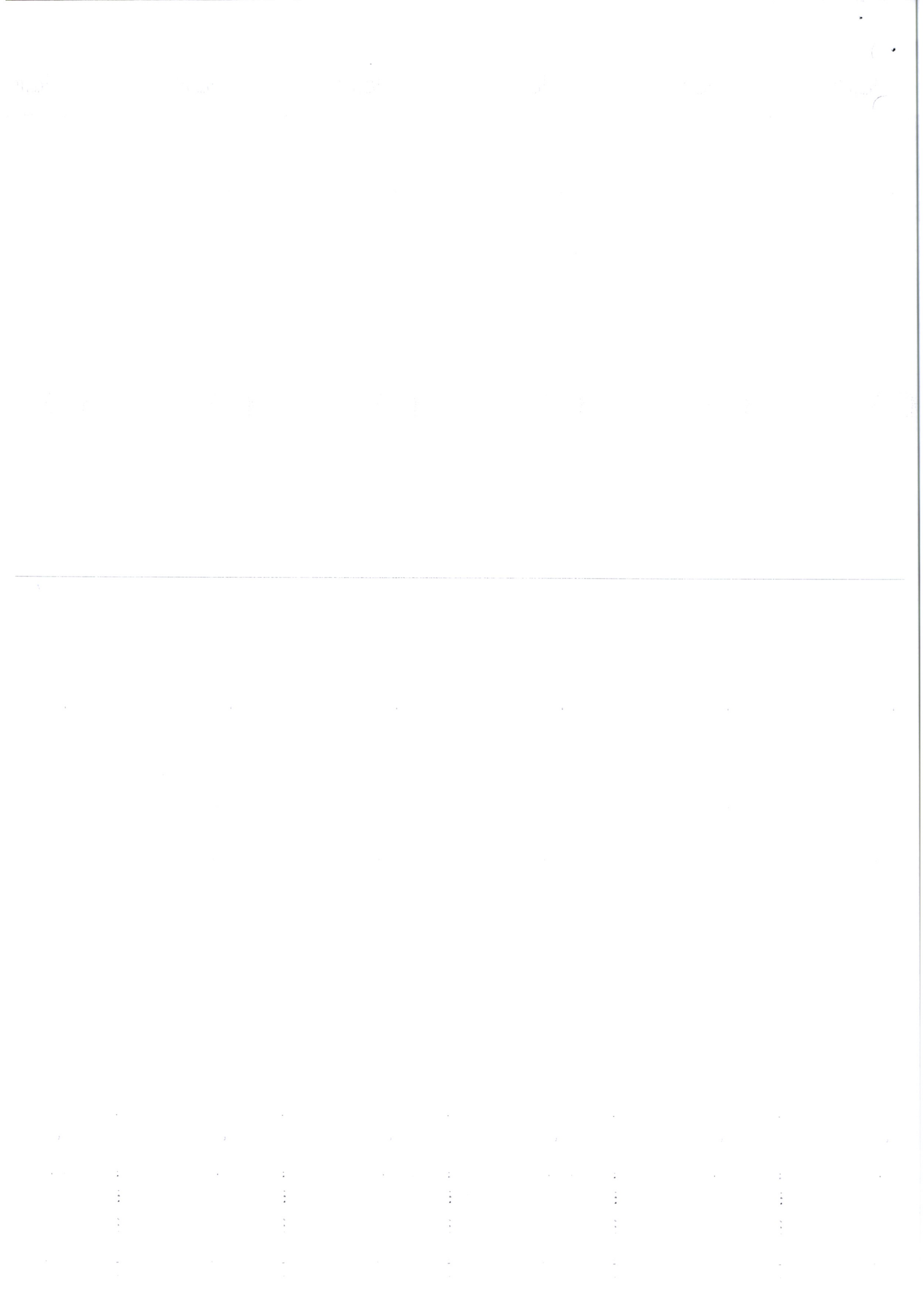
1. Equity Bank
Nyahururu Branch
P.O. Box 1048
Nyahururu, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



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

I am pleased to report that despite the many challenges faced by the management of Constituency Development Fund. Ol joro Orok Constituency development Fund has recorded impressive performance during the 2014/2015 financial year.

The CDFC directed most of its resources in education sector, Bursaries to tertiary institutions, secondary and special schools Health and roads sector also benefitted from the fund during the financial year.

By the close of the financial year 2014/2015, 25% of the allocation had not been spent partly due to National Management Board delay in releasing funds and low absorption rate of the constituency.

During the financial year under review, Oljoro Orok Constituency was able to decongest a number of schools with construction and completion of extra classrooms and purchase of school desks, sustaining the children in school. The security sector was also funded by construction of various chief's/ Assistant Chief's offices, Administration Police posts and Staff houses. Also road communication networks have improved by grading of various roads. In an effort to recognize the efforts of the youth in the development of the constituency, funding for youth and sports was also factored to promote a sports constituency tournament.

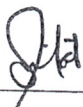
The constituency also allocated funding for the construction of an office which had not started due to logistical challenges.

The constituency has been new has improved in terms of project management and administration of bursaries and hopes for the best in the financial year 2015/2016. The major challenges are non-co-operation from the county technical personnel and political rivalry that exist between the CDFC and the county government. The other challenge is roads remain in deplorable conditions and would require the efforts of both the National and the County Governments contribution.

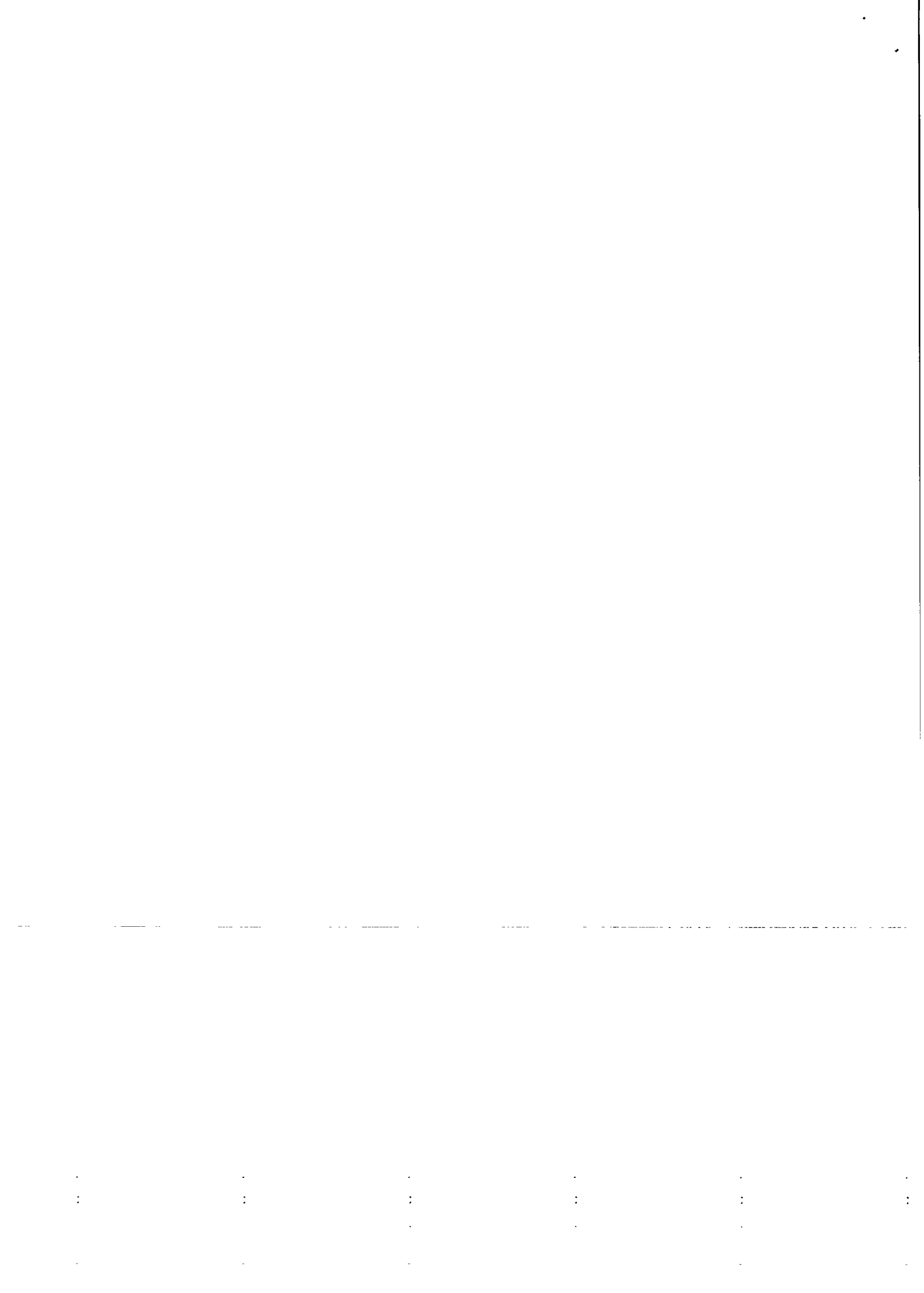
The recent ruling by the court of appeal on legality on existence of CDFC has also greatly affected the performance of CDF.

It is my hope that the CDF will continue with the development that has been witnessed before, during and after my tenure in office.

Sign _____



CHAIRMAN CDFC



III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *Oljoro Orok Constituency Development Fund* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Oljoro Orok Constituency Development Fund* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Oljoro Orok Constituency Development Fund* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Oljoro Orok Constituency Development Fund* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

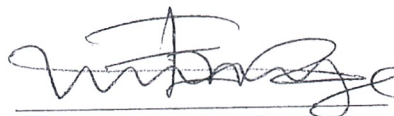
Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on

12/9 2015.



Chairman CDFC



Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - OL'JORO OROK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ol'Joro Orok Constituency set out on pages 5 to 24, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in accordance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures

Constituencies Development Fund – Ol'Joro Orok Constituency – Reports and Financial Statements for the year ended 30 June 2015

that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Accuracy of Disbursements from the Constituencies Development Fund (CDF) Board

The statement of receipts and payments reflects receipts amounting to Kshs.106,028,781. However, records of disbursements from the CDF Board indicate a total of Kshs.136,434,376.50 was released to the CDF account during the year. The resultant difference of Kshs.30,405,595.50 has not been explained.

In the circumstances, it has not been possible to confirm the accuracy of receipts of Kshs.106,028,781 for the year ended 30 June 2015.

2. Purchase of Land-Chagarita and Gatitu Primary Schools

During the financial year ended 30 June 2015, the Constituency Development Fund Committee (CDFC) released grants to Charagita Primary school and Gatitu Primary School totaling Kshs.500,000 and Kshs.350,000 respectively for purchase of land for the two schools. However, no valuation by the Ministry of Lands for the parcels of land acquired to determine the market value of the land was done. It was not clear therefore how the price of the land was determined. Further, there was no copy of title deed and a certificate of search from the Ministry of Lands for the parcel of land purchased by Gatitu primary school.

In the circumstances, in absence of valuation reports, it has not been possible to confirm whether the CDF got value for money for the parcels of land purchased during the year.

3. Unaccounted for Funds

Records maintained at Ol'Joro Orok office indicate that the CDF management paid Kenya Rural Roads Authority (KERRA) an amount of Kshs.13,100,000 in respect of maintenance of roads within the constituency under KERRA management. However, it was not clear whether the funds were utilized for the intended purpose since no acknowledgement receipts, work programme, details of the roads to be covered and expenditure returns were provided for audit review. Further, the CDF spent an amount of Kshs.18,462,092 during the year in respect of various secondary and primary schools projects. However, the various project management committees did not involve the relevant technical line ministry in the implementation of the projects as stipulated by the CDF Act, 2013. In addition, expenditure returns, progress reports site

meeting minutes, payment certificates and project completion certificates were not made available for audit review.

In the circumstances, the propriety of Kshs.31,562,092 spent on roads and various school projects could not therefore be ascertained.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Ol'Joro Orok Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Other Matter

1.0 Overall Budget Analysis

Review of statement of budget appropriation revealed that the CDF received 67% of the allocation for the year and achieved utilization of 70% on expenditure as follows:-

Item	Budget-Kshs	Actual -Kshs.	Variance -Kshs	Actual as % of Budget
Receipts	157,839,025	106,028,781	51,810,244	67%
Expenditure	157,839,025	110,904,818	46,934,207	70%

The above analysis, reflects actual receipts from the CDF Board of Kshs.106,028,781 which was 67% of the approved budget for in the year. However, the actual receipts for the year was understated by Kshs.30,405,595.50 according to schedule of disbursements from the CDF Board. Further, the CDF incurred an expenditure of Kshs.110,904,818 representing an absorption rate of 70% against the budget for the year. The low utilization of the budget was attributed to delay in disbursement of funds by the CDF Board.

2.0 Development Projects Implementation

A review of project implementation status as at 30 June 2015 is given below:-

Sector	No. of Budgeted projects	Budget-Kshs.	Actual Disbursed-Kshs	No. of Projects Completed	No. of Ongoing Projects	No. not Implemented
Sports	1	1,954,838	1,954,838	1	0	0
Environment	1	954,838	954,838	0	1	0
CDF office	1	12,000,000	0	0	0	1
Bursary	4	23,035,480	22,385,480	2	2	0
Education-primary	39	12,112,092	12,112,092	30	9	0
Education-secondary	13	7,900,000	7,900,000	7	6	0

Roads	12	12,600,000	12,600,000	12	0	0
Water	9	3,442,640	3,442,640	9	0	0
Security	21	8,845,000	8,345,000	3	17	1
Land purchase	4	1,400,00	1,400,000	3	1	0
Total	105	84,244,888	71,094,888	67	36	2

The above analysis shows that:-

- i. The CDF had allocated a total of Kshs.84,244,888 to undertake one hundred and five (105) projects during the year ended 30 June 2015. The actual expenditure amounted to Kshs.71,094,888 recording an absorption rate of 86% against the approved budget.
- ii. A review of project status report showed that, all the planned projects' funds except two (2) were disbursed to the project management committees for implementation. Out of the one hundred and five (105) projects, sixty seven were complete while thirty six (36) were ongoing at various level of completion. No reason was provided for failure to implement the balance of two (2) projects in the budget.

My opinion is not qualified in respect of these matters



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

Nairobi

05 September 2016

CONSTITUENCY DEVELOPMENT FUND- OL' JORO OROK CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

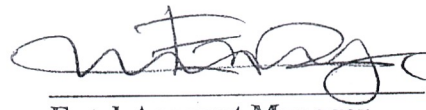
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	106,028,781.00	34,222,341.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		106,028,781.00	34,222,341.00
PAYMENTS			
Compensation of Employees	4	1,240,356.00	451,836.00
Use of goods and services	5	2,379,690.00	242,021.00
Committee Expenses	6	2,628,000.00	1,155,000.00
Transfers to Other Government Units	7	51,270,427.00	110,000.00
Other grants and transfers	8	44,181,562.00	4,881,000.00
Social Security Benefits	9	61,560.00	7,720.00
Acquisition of Assets	10	9,143,223.00	-
Other Payments	11	-	-
TOTAL PAYMENTS		110,904,818.00	6,847,577.00
SURPLUS/DEFICIT		-4,876,037.00	27,374,764.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OL' JORO OROK CDF financial statements were approved on 13/9 2015 and signed by:



Chairman - CDFC

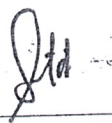


Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	22,498,727.00	27,374,764.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		22,498,727.00	27,374,764.00
REPRESENTED BY			
Fund balance b/fwd	13	27,374,764.00	0
Surplus/Deficit for the year		-4,876,037.00	27,374,764.00
Prior year adjustments	14	-	
NET FINANCIAL POSITION		22,498,727.00	27,374,764.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OL' JORO OROK CDF financial statements were approved on 18/9 2015 and signed by:


 Chairman - CDFC


 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- OL' JORO OROK CONSTITUENCY
Reports and Financial Statements
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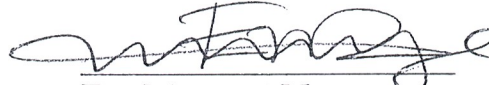
VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENTS			
Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	106,028,781.00	34,222,341.00
Other Receipts	3	-	-
		106,028,781.00	34,222,341.00
Payments for operating expenses			
Compensation of Employees	4	1,240,356.00	451,836.00
Use of goods and services	5	2,379,690.00	242,021.00
Committee Expenses	6	2,628,000.00	1,155,000.00
Transfers to Other Government Units	7	51,270,427.00	110,000.00
Other grants and transfers	8	44,181,562.00	4,881,000.00
Social Security Benefits	9	61,560.00	7,720.00
Other Payments	11	-	-
		101,761,595.00	6,847,577.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		4,267,186.00	27,374,764.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(9,143,223.00)	-
Net cash flows from Investing Activities		(9,143,223.00)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,876,037.00)	27,374,764.00
Cash and cash equivalent at BEGINNING of the year	15	27,374,764.00	-
Cash and cash equivalent at END of the year		22,498,727.00	27,374,764.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OL' JORO OROK CDF financial statements were approved on 12/19 2015 and signed by:



Chairman CDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – OL' JORO OROK CONSTITUENCY

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

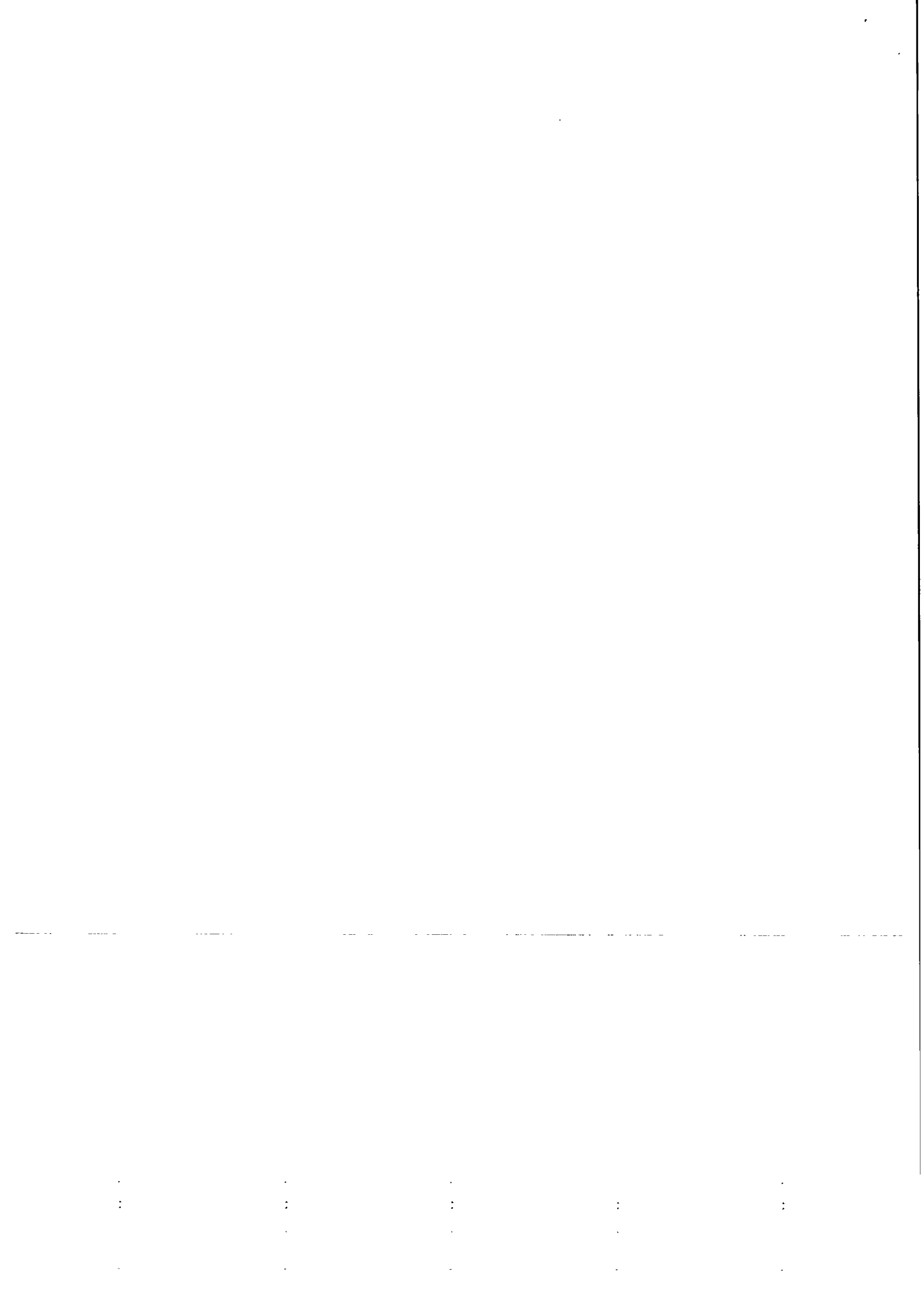
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget +b	Actual on Comparable Basis d	Budget Utilisation e=c-d	% of Utilisation e/c %
RECEIPTS						
Transfers from CDF Board	97,741,920.00	60,097,105.00	157,839,025.00	106,028,781.00	51,810,244.00	67.18%
Proceeds from Sale of Assets			-		-	
Other Receipts			-		-	
PAYMENTS						
Compensation of Employees	1,800,000.00	264,276.00	2,064,276.00	1,240,356.00	823,920.00	60.09%
Use of goods and services	2,564,515.00	1,366,129.00	3,930,644.00	2,379,690.00	1,550,954.00	60.54%
Committee Expenses	4,132,258.00	646,742.00	4,779,000.00	2,628,000.00	2,151,000.00	54.99%
Transfers to Other Government Units	50,012,092.00	5,034,957.00	55,047,049.00	51,270,427.00	3,776,622.00	93.14%
Other grants and transfers	26,033,055.00	39,457,582.00	65,490,637.00	44,181,562.00	21,309,075.00	67.46%
Social Security Benefits	70,000.00	3,560.00	73,560.00	61,560.00	12,000.00	83.69%
Acquisition of Assets	630,000.00	6,323,823.00	6,953,823.00	9,143,223.00	(2,189,400.00)	131.48%
Other Payments	12,500,000.00	7,000,036.00	19,500,036.00	0.00	19,500,036.00	0.00%
TOTALS	97,741,920.00	60,097,105.00	157,839,025.00	110,904,818.00	46,934,207.00	70.26%

(a) The constituency had allocated ksh. 19,500,036 for construction of CDF administration Office which remained undone at the close of the financial year as procurement had just commenced.

The OL' JORO OROK CDF financial statements were approved on 18/9 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

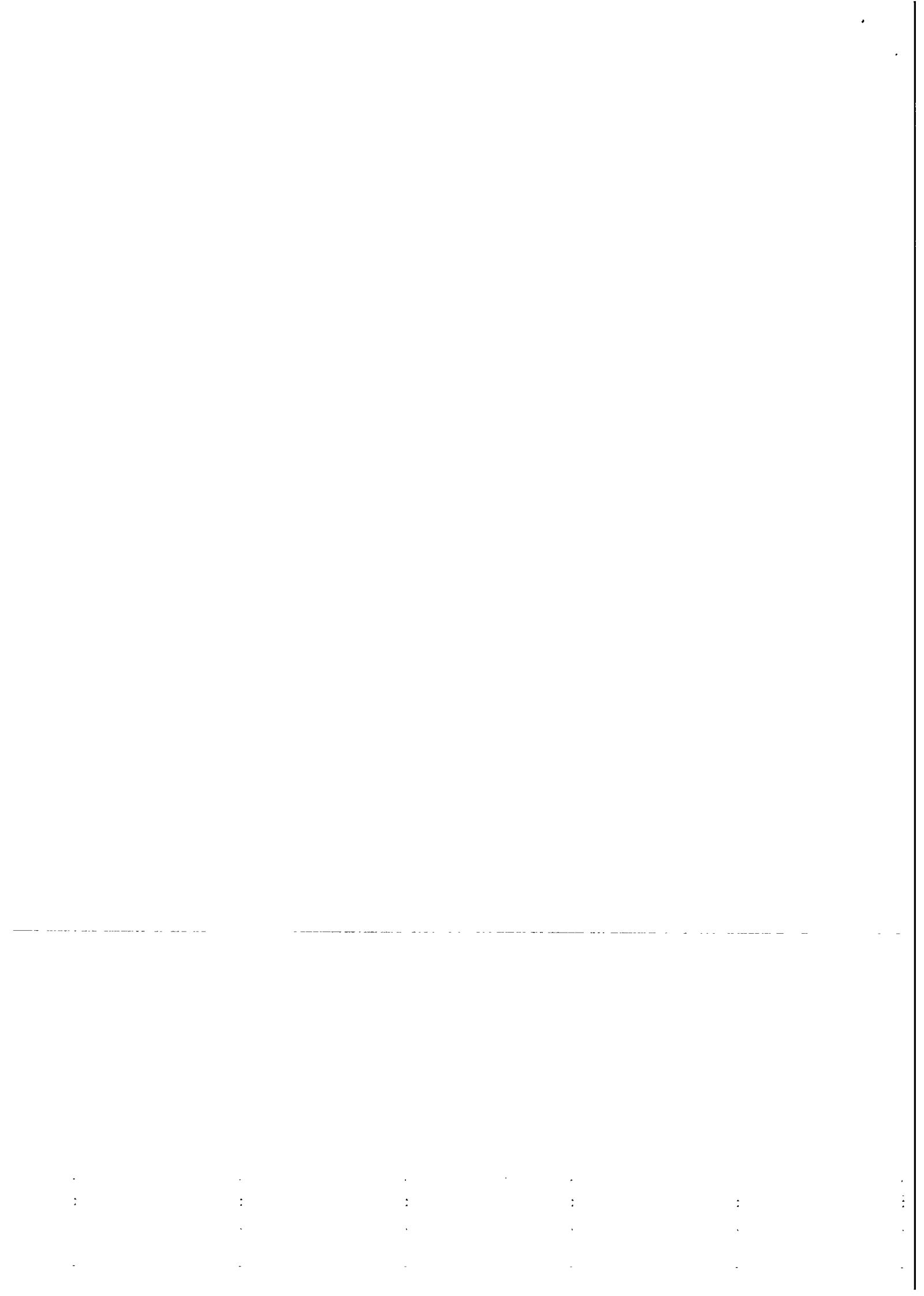
The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

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.



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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO 735670	32,722,341.00		2,000,0000.00
AIE NO 735823	24,435,480.00		32,222,341.00
AIE NO 750296	14,661,288.00		
AIE NO 796506	9,774,192.00		
AIE NO 796060	24,435,480.00	106,028,781.00	
TOTAL		106,028,781.00	32,222,341.00

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from sale of office and general equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Total	xxx	xxx

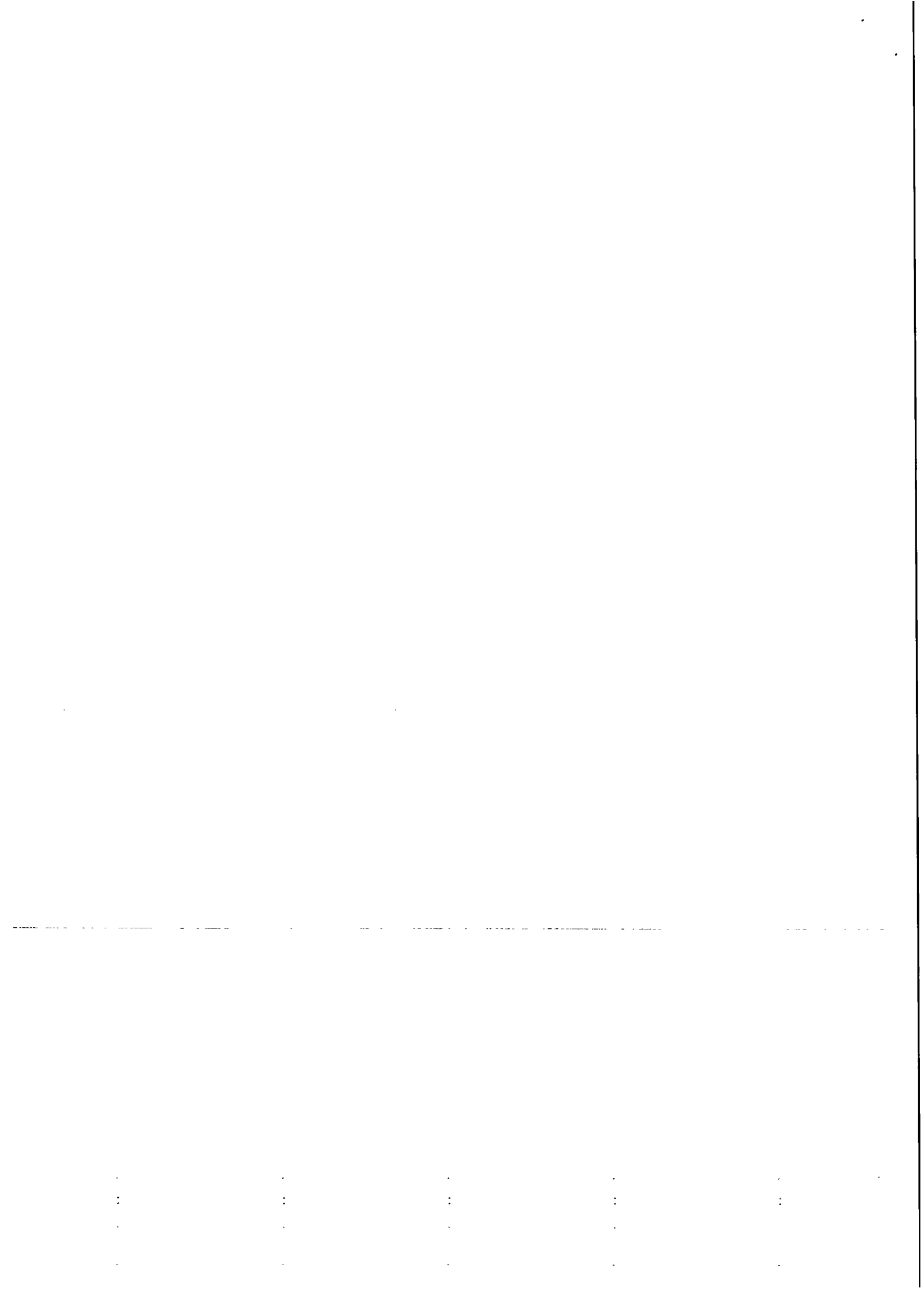
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,078,656.00	451,836.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	161,700.00	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,240,356.00	451,836.00



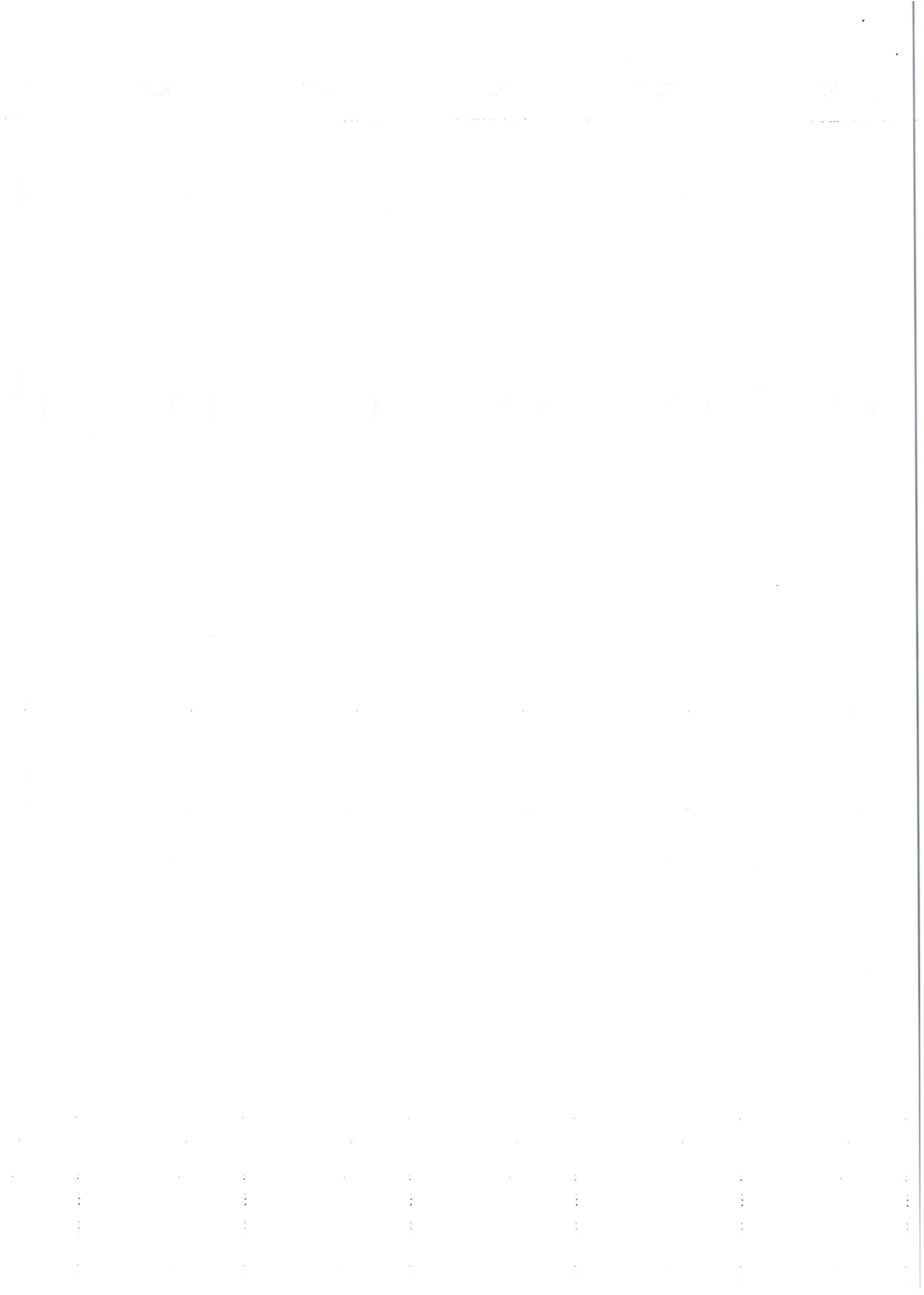
NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	525,000.00	20,000.00
Communication, supplies and services	100,000.00	-
Domestic travel and subsistence	260,550.00	35,750.00
Printing, advertising and information supplies & services	200,846.00	67,971.00
Rentals of produced assets	-	-
Training expenses	150,000.00	-
Hospitality supplies and services	96,600.00	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	181,155.00	118,300.00
Other operating expenses	680,539.00	-
Routine maintenance – vehicles and other transport equipment	60,000.00	-
Routine maintenance – other assets	125,000.00	-
Total	2,379,690.00	242,021.00

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	746,000.00	559,000.00
Other committee expenses	1,882,000.00	596,000.00
Total	2,628,000.00	1,155,000.00



NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	28,231,802.00	-
Transfers to secondary schools (see attached list)	17,155,866.00	110,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	5,882,759.00	-
TOTAL	51,270,427.00	110,000.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,065,708.00	3,133,000.00
Bursary – tertiary institutions (see attached list)	6,792,944.00	1,748,000.00
Bursary – special schools (see attached list)	288,000.00	-
Mock & CAT (see attached list)	1,200,000.00	-
Water projects (see attached list)	3,700,000.00	-
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	9,816,074.00	-
Roads projects (see attached list)	10,400,000.00	-
Sports projects (see attached list)	195,400.00	-
Environment projects (see attached list)	964,836.00	-
Emergency projects (see attached list)	-	-
Total	44,181,562.00	4,881,000.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	61,560.00	7,720.00
Total	61,560.00	7,720.00

CONSTITUENCIES DEVELOPMENT FUND – OL' JORO OROK CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	XX
Construction of Buildings	-	XX
Refurbishment of Buildings	-	XX
Purchase of Vehicles and Other Transport Equipment	6,681,423.00	XX
Overhaul of Vehicles and Other Transport Equipment	-	XX
Purchase of Household Furniture and Institutional Equipment	-	XX
Purchase of Office Furniture and General Equipment	272,400.00	XX
Purchase of ICT Equipment, Software and Other ICT Assets	-	XX
Purchase of Specialized Plant, Equipment and Machinery	-	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	XX
Acquisition of Land	-	XX
Acquisition of Intangible Assets	-	XX
Total	6,953,823.00	XX



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Strategic plan	2,189,400.00	
	2,189,400.00	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<i>Equity Bank - Nyahururu A/C No 0160261919497</i>	22,498,727.00	27,374,764.00
Total	22,498,727.00	27,374,764.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

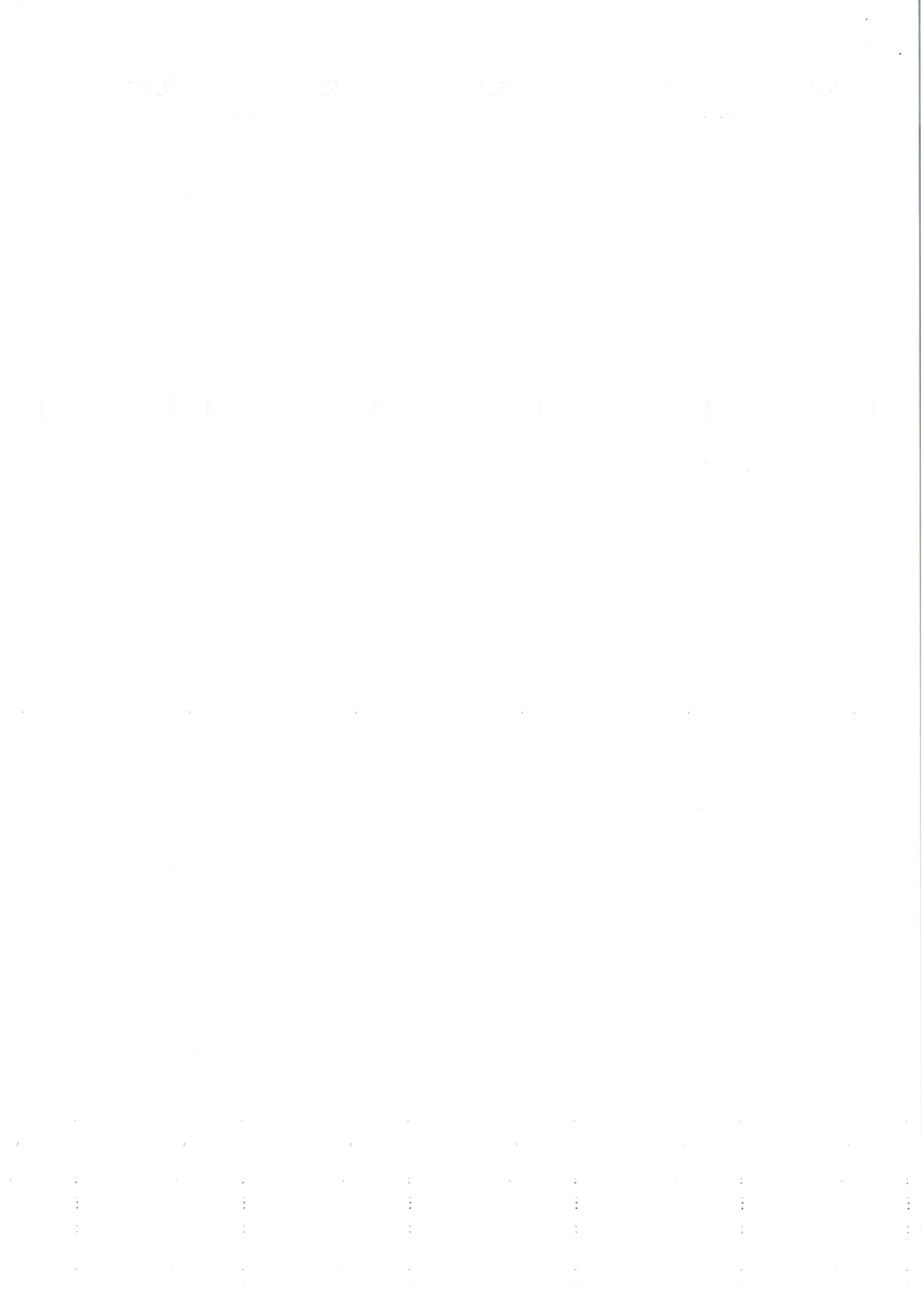
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 5	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	xxx
Total				xxx

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Imprest	xxx	-
Total	-	-

14. PRIOR YEAR ADJUSTMENTS

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<u>xxx</u>	<u>xxx</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

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

Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supply of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d-a-c	Outstanding Balance 2014	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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

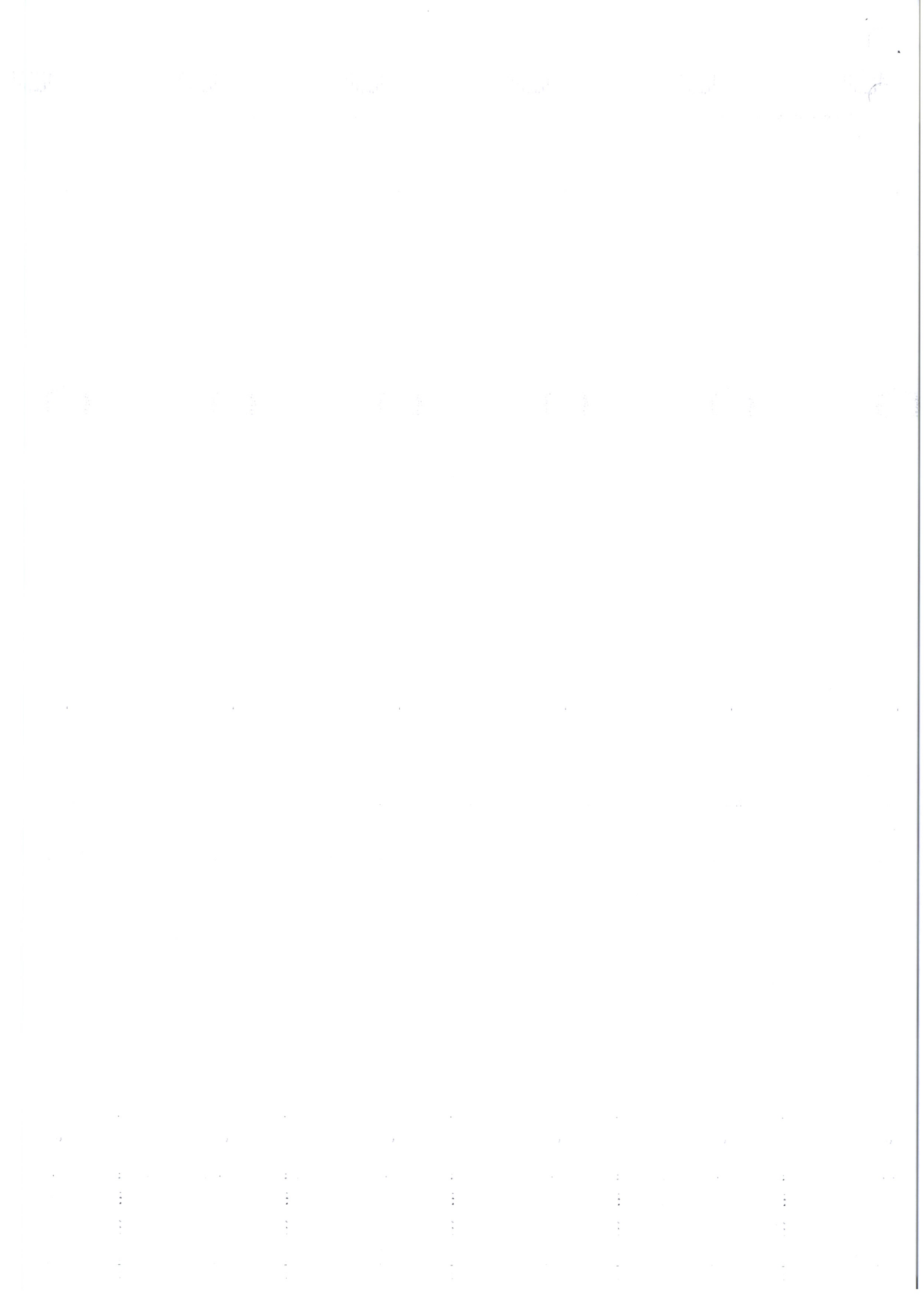
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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



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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	6,681,423.00	-
Transport equipment	272,400.00	-
Office equipment, furniture and fittings	-	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	2,189,400.00	-
Intangible assets	9,143,223.00	-
Total		

