

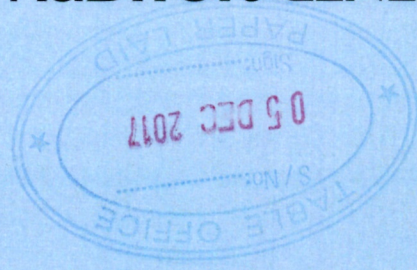
REPUBLIC OF KENYA



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on 5/12/2017*
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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



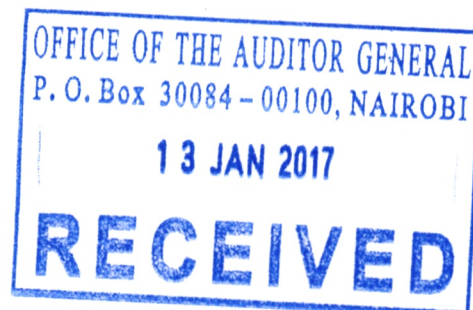


CONSTITUENCY DEVELOPMENT FUND- ELDAS CONSTITUENCY

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 – ELDAS 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Eldas 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	Bare Idris Amin
3.	Accountant	Bishar Adan Hassan

(d) Fiduciary Oversight Arrangements

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

P.O. Box 491-70200
ELDAS TOWN
WAJIR, KENYA

CONSTITUENCY DEVELOPMENT FUND- ELDAS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

(f) ELDAS CDF Contacts

Telephone: (+254)- 722-489057/(+254)-723-812140

E-mail: bamin@cdf.go.ke

Website: www.cdf.go.ke

(g) ELDAS CDF Bankers

1. Kenya Commercial Bank
Wajir-Mandera road
P.O. Box 201
Wajir ,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) FOR ELDAS

BUDGET PERFORMANCE

The budget performance was good with an average of 70% expenditure which means most of the funds have been absorbed as planned making most if not all projects complete. The performance was across all sectors.

ACHIEVEMENTS

During the period under review, Eldas CDF has been able to achieve the following;

- 14 classrooms have been completed creating an extra 700 spaces for school going children
- 500 desks have been distributed to 12 public primary schools creating an extra 1500 decent seating capacity
- 6 staff houses of 2 bedroom each have been completed for public primary and secondary schools
- 4 classrooms at Eldas Secondary School have been repaired and are in good state
- 5 chiefs offices and 1 District Officer office have been completed and in use
- 3 security projects have been completed and in use
- 500 trips of water trucking with a capacity of 20,000 litres each trip have been undertaken during the year to assist in water supply to pastoralists during drought.
- 12 toilets have been built for public schools within Eldas sub-county
- 6km roads have been paved and in use.
- 20 public toilets have constructed in 4 locations and are in use
- Kshs 9,000,000 bursary has been distributed to bright but needy students in secondary and tertiary institutions
- 3 bore holes have been drilled during the period under review and are in use.

EMERGING ISSUES

- ✓ The court case which has declared the existence of CDF as illegal if not changes are not made to the Act governing its operation.
- ✓ The existence of County Governments which consider CDF as a competitor instead

of complementary

- ✓ employment by CDFCs of many and low skilled staff which hampers operation

CHALLENGES

- High illiteracy rate among the inhabitants of the constituency which reduces the proposal of quality projects which have high impact on the lives of the population
- Eldas covers an area of about 9000km² and 28 locations which are scattered all over the constituency making it difficult to monitor ongoing projects on daily basis hence reducing quality of work and difficult in addressing emerging issues
- Frequent cycle of drought as a result of climate change making emergency response more frequent and costly.
- Poor infrastructure especially in road, financial services and communication makes monitoring of projects difficult. Eldas does not have a banking institution, no post office and has poor mobile network coverage.

Sign



CHAIRMAN CDFC



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

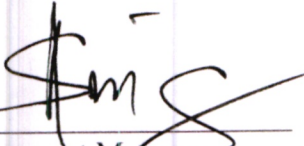
The Accounting Officer in charge of the *ELDAS CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility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

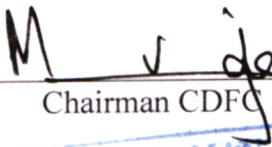
The Accounting Officer in charge of the *ELDAS CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for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

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2015.


Fund Account Manager

FUND ACCOUNT MANAGER
ELDAS CDF
P.O. Box 491 - WAJIR


Chairman CDF

CHAIRMAN
ELDAS CDF
P.O. BOX 491-70200, WAJIR

REPUBLIC OF KENYA

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Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Eldas Constituency set out on pages 7 to 34, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. 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 misstatements.

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 opinion.

Unqualified Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund - Eldas 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 Budget and Budgetary Control

1.1 Budget Performance Analysis

During the year under review, the approved budget for Eldas Constituency Development Fund was Kshs.104,571,617. Further, the CDF office brought forward a balance of Kshs.23,482 unspent from the previous financial year 2013/2014 (2013/2014).

The expenditure allocations as compared to the requirements of the CDF Act 2013 were as follows:

Item	Budgeted Allocation (Kshs)	% Allocation	% Requirement by CDF Act
Bursary	9,000,000.00	8%	25%
M&E	2,629,206.00	3%	3%
Administration	4,432,152.00	4%	6%
Emergency	5,400,259.00	5%	5%
Projects	83,110,000.00	80%	-
Total	104,571,617.00	100%	

As the tabulation shows, allocations for various expenditure items were not made as stipulated in Section 7 to Section 11 of the Constituencies Fund Act, 2013. No plausible explanation was provided for the anomaly.

1.2 Development (Projects)

Item Development (Projects)	Actual Expenditure (Kshs)	Budget Allocation (Kshs)	Absorption Rate	No. of Projects Implemented	No. of Projects Budgeted	Remarks
Education	27,231,900.00	33,987,931.00	80%	24	24	
Health	4,479,600.00	5,222,069.00	86%		4	
Water	9,511,000.00	18,600,000.00	51%	5	5	
Security/Others	20,930,580.00	16,600,000.00	126%	6	6	Difference between what was allocated and the expenditure was financed by the unspent balance from F/Y 2013/2014
Roads	17,500,000.00	17,500,000.00	100%	2	2	
Emergency	6,196,006.00	5,400,259.00	115%			Difference between the budgeted and the actual was financed from unspent balance from F/Y 2013/2014
Sports	-	500,000.00	0%			Purchase of sports equipment done after the end of the F/Y
Environment	850,000.00	700,000.00	121%	2	2	
Bursary	6,958,000.00	9,000,000.00	77%			
Acquisition of Assets	355,500.00	-				Financed from unspent balance from

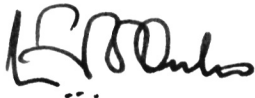
						Financial Year 2013/2014
Totals	94,012,586.00	107,510,259.00	87%			

1.3 Recurrent

Item	Actual Expenditure (Kshs)	Budget Allocation (Kshs)	% Absorption	Remarks
ADMINISTRATION				
Employee Compensation	2,370,850.00	2,589,200.00	92%	
Use of Goods & Services	2,587,145.75	1,726,312.00	150%	Over expenditure
Committee Expenses	2,454,000.00	2,629,206.00	93%	
Social Security	54,000.00	116,640.00	46%	
Total	7,465,995.75	7,061,358.00		

In the year under review, CDF Eldas Constituency spent Kshs.101,478,581.75 against the budget amounting to Kshs.138,054,130 or 85% of the total budget. Out of the total expenditure balance of Kshs.101,478,581.75, a sum of Kshs.94,012,586 was actual development expenditure while Kshs.7,465,995.75 was recurrent (project) expenditure.

My opinion is not qualified in respect of this matter.



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

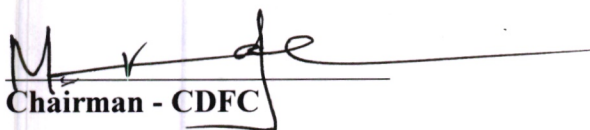
Nairobi

14 December 2016

CONSTITUENCY DEVELOPMENT FUND- ELDAS 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 CDF board-AIEs' Received	1	104,571,617.00	79,513,200.60
TOTAL RECEIPTS		104,571,617.00	79,513,200.60
PAYMENTS			
Compensation of employees	2	2,370,850.00	546,408.00
Use of goods and services	3	2,587,145.75	1,707,000.00
Committee Expenses	4	2,454,000.00	849,600.00
Transfers to Other Government Units	5	31,711,500.00	27,144,600.00
Other grants and transfers	6	61,945,586.00	25,482,680.00
Social Security Benefits	7	54,000.00	8,400.00
Acquisition of Assets	8	355,500.00	-
Other Payments	9	-	292,000
TOTAL PAYMENTS		101,478,581.75	56,030,688.00
SURPLUS/DEFICIT		3,093,035.25	23,482,512.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS CDF financial statements were approved on _____ 2015 and signed by:


Chairman - CDFC


Fund Account Manager
FUND ACCOUNT MANAGER
ELDAS CDF
P.O. Box 491 - WAJIR

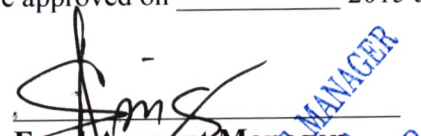
CONSTITUENCY DEVELOPMENT FUND- ELDAS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10	26,575,547.85	23,190,512.60
Outstanding Imprests	11	-	292,000.00
TOTAL FINANCIAL ASSETS		26,575,547.85	23,482,512.60
REPRESENTED BY ;			
Fund balance b/fwd 1st July...	12	23,482,512.60	-
Surplus/Deficit for the year		3,093,035.25	23,482,512.60
NET LIABILITIES		26,575,547.85	23,482,512.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS CDF financial statements were approved on _____ 2015 and signed by:

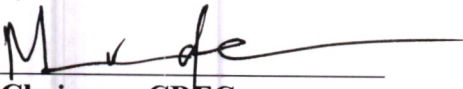

 Chairman - CDFC


 Fund Account Manager
 FUND ACCOUNTS MANAGER
 ELDAS CDF
 P.O. Box 491 - WAJIR

CONSTITUENCY DEVELOPMENT FUND- ELDAS CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2014 – 2015	2013 - 2014
Transfers from CDF Board	1	104,571,617.00	79,513,200.60
Payments for operating expenses			
Compensation of Employees	2	2,370,850.00	546,408.00
Use of goods and services	3	2,587,145.75	1,707,000.00
Committee Expenses	4	2,454,000.00	849,600.00
Transfers to Other Government Units	5	31,711,500.00	27,144,600.00
Other grants and transfers	6	61,945,586.00	25,482,680.00
Social Security Benefits	7	54,000.00	8,400.00
Other Payments	8	0	292,000
		101,123,081.75	56,030,688.00
Net cash flow from operating activities		3,448,535.25	23,482,512.60
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	355,500.00	0
Net cash flows from Investing Activities		(355,500.00)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		3,093,035.25	23,482,512.60
Cash and cash equivalent at BEGINNING of the year	10	23,482,512.60	0
Cash and cash equivalent at END of the year	11	26,575,547.85	23,482,512.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The ELDAS CDF financial statements were approved on _____ 2015 and signed by:


 Chairman CDFC


 Fund Account Manager

FUND ACCOUNT MANAGER
ELDAS CDF
P.O. Box 491 - WAJIR

CONSTITUENCIES DEVELOPMENT FUND – ELDAS 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	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	114,571,617.00	23,482,513	138,054,129.60	104,571,617.00	33,482,512.60	76
Proceeds from Sale of Assets			0.00	-	-	
Other Receipts			0.00	-	-	
Sub total	114,571,617.00	23,482,512.6	138,054,129.60	104,571,617	33,482,512.60	76
PAYMENTS			0.00		-	
Compensation of Employees	2,599,200.00	450,000	3,049,200.00	2,370,850.00	678,350.00	78
Use of goods and services	2,359,018.00	700,000	3,059,018.00	2,587,145.75	471,872.25	85
Committee Expenses	1,758,000.00	1,000,000	2,758,000.00	2,454,000.00	304,000.00	89
Transfers to Other Government Units	33,987,931.00	7,373,513	41,361,444.00	31,711,500.00	9,649,944.00	77
Other grants and transfers	73,512,328.00	13,500,000	87,012,328.00	61,945,586.00	25,066,742.00	71
Social Security Benefits	116,640.00	50,000	166,640.00	54,000.00	112,640.00	32
Acquisition of Assets	238,500.00	117,000	355,500.00	355,500.00	-	100
Other Payments(imprest)	0	292,000.00	292,000		-	
TOTALS	114,571,617.00	23,482,513.00	138,054,130.00	101,478,581.75	36,575,548.25	74

- i. *Social Security benefit was under-utilised as it was initially budgeted for higher rates as gazetted by NSSF which was later abandoned.*

The ELDAS CDF financial statements were approved on 24/9/ 2015 and signed by:


Chairman CDF




Fund Account Manager

FUND ACCOUNT MANAGER
ELDAS CDF
P.O. Box 491 - WAJIR

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

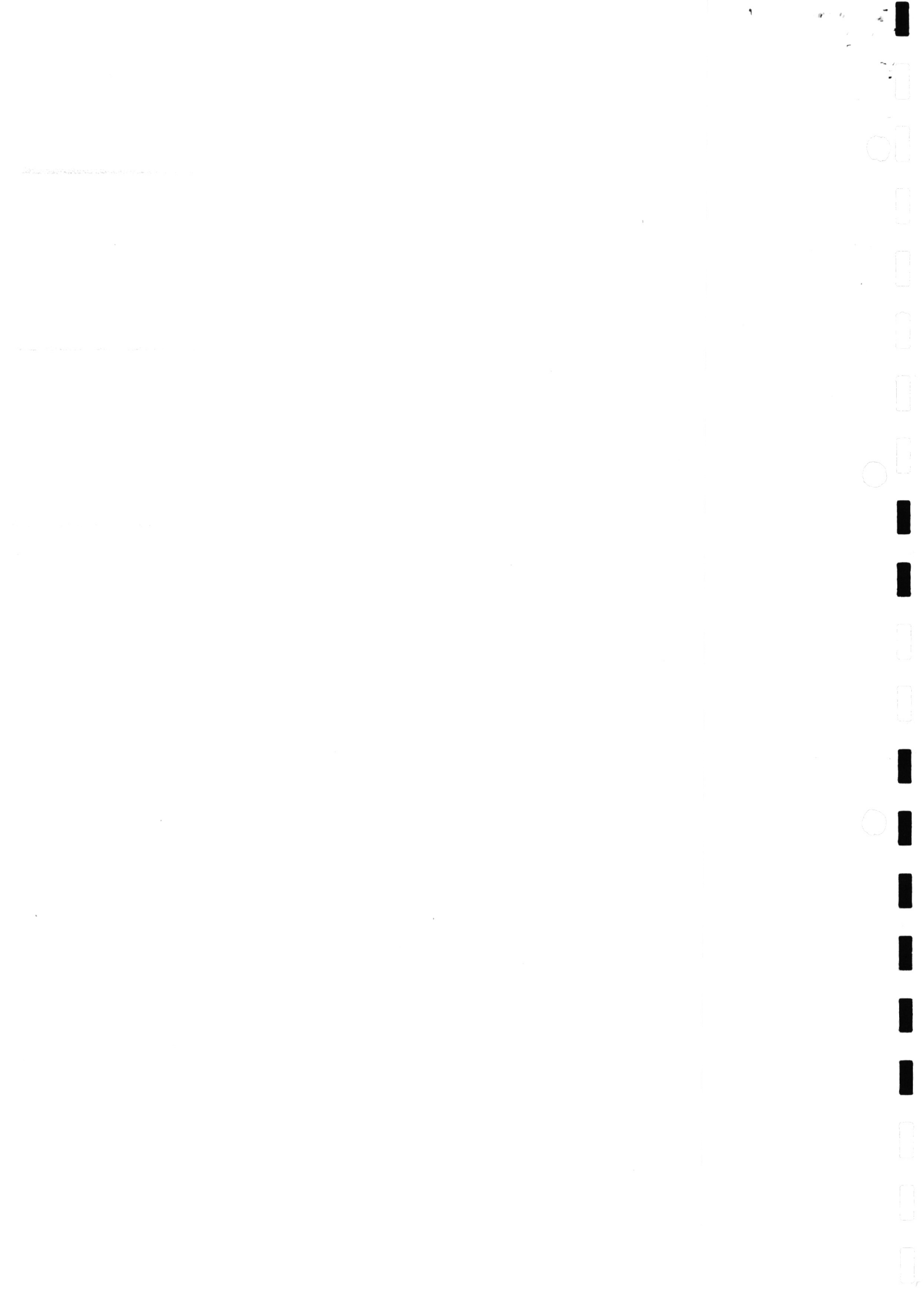
The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

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.



Reports and Financial Statements

For the year ended June 30, 2015

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

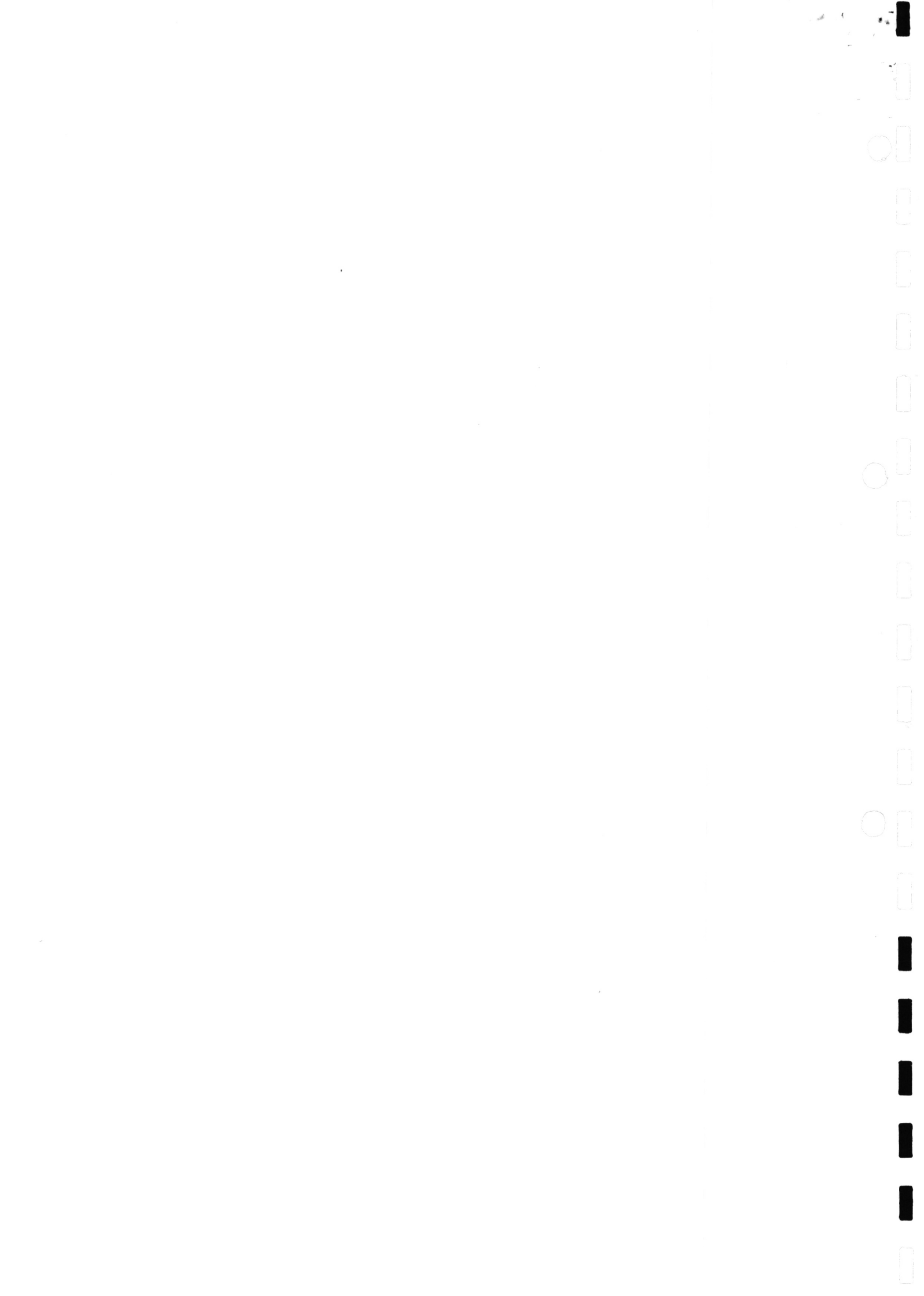
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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.



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

NOTES TO THE FINANCIAL STATEMENTS

TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
CDF Board	57,285,808.00	2,000,000.00
AIE NO	47,285,809	29,781,284.60
AIE NO	00	47,731,917.00
AIE NO (other constituency e.g. parent constituency)	00	00
TOTAL	104,571,617.00	79,513,200.60

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	2,370,850.00	546,408.00
Basic wages of casual labour		00
Personal allowances paid as part of salary		
House allowance	00	00
Transport allowance	00	00
Leave allowance	00	00
Gratuity	00	00
Other personnel payments	00	00
Total	2,370,850	546,408

CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	00	92,000.00
Communication, supplies and services	00	31,000.00
Domestic travel and subsistence	804,000.00	746,000.00
Printing, advertising and information supplies & services	500,000.00	00
Rentals of produced assets	00	00
Training expenses	132,000.00	646,000.00
Hospitality supplies and services	35,000.00	00
Insurance costs	00	00
Specialized materials and services	560,000.60	108,000.00
Office and general supplies and services	78,900.00	84,000.00
Other operating expenses	22,245.15	
Routine maintenance – vehicles and other transport equipment	00	00
Routine maintenance – other assets	55,000.00	00
Fuel and lubricants	400,000.00	00
Total	2,587,145.75	1,707,000.00
TOTAL	2,587,145.75	1,707,000.00

4. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,069,000.00	572,000.00
Other committee expenses	1,385,000	277,600.00
Total	2,454,000.00	849,600.00

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	15,546,900.00	16,274,600.00
Transfers to primary schools (see attached list)	11,685,000.00	10,870,000.00
Transfers to secondary schools (see attached list)	00	00
Transfers to tertiary institutions (see attached list)	4,479,600.00	00
Transfers to health institutions (see attached list)		
TOTAL	31,711,500.00	27,144,600.00

6. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary - secondary schools (see attached list)	954,000.00	1,128,000.00
Bursary - tertiary institutions (see attached list)	6,004,000.00	3,379,000.00
Bursary - special schools (see attached list)	00	00
Mock & CAT (see attached list)	00	00
Water projects (see attached list)	9,511,000.00	3,700,000.00
Agriculture projects (see attached list)	00	00
Electricity projects (see attached list)	00	00
Security projects (see attached list)	20,930,580.00	6,975,680.00
Roads projects (see attached list)	17,500,000.00	9,600,000.00
Sports projects (see attached list)	00	00
Environment projects (see attached list)	850,000.00	00
Emergency projects (see attached list)	6,196,006.50	700,000.00
Total	61,945,586.00	25,482,680.00

7. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	54,000.00	8,400.00
Total	54,000.00	8,400.00

8. ACQUISITION OF ASSETS	2014 - 2015	2013 - 2014
<u>Non Financial Assets</u>	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	117,000.00	00
Purchase of ICT Equipment, Software and Other ICT Assets	238,500.00	00
Purchase of Specialised Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	355,500.00	00

CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Specify(surrender of imprest)	00	292,000
	00	292,000.00

10: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Name of Bank, Account No. KCB Wajir 1147613265</i>	26,575,547.85	23,190,512.60
<i>Name of Bank, Account No.</i>	00	00
<i>Name of Bank, Account No.</i>	00	00
Total	26,575,547.85	23,190,512.60

CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2014 – 2015 Kshs	2013 – 2014 Kshs
Location 1	00	00
Location 2	00	292,000
Location 3	00	00
Other Locations (<i>specify</i>)	00	00
Total	00	292,000.00

[Provide cash count certificates for each]

10C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer: Bare I Amin</i>	17/6/14	292,000.00	292,000.00	00
<i>Name of Officer or Institution</i>	dd/mm/yy	00	00	00
<i>Name of Officer or Institution</i>	dd/mm/yy	00	00	00
<i>Name of Officer or Institution</i>	dd/mm/yy	00	00	00
<i>Name of Officer or Institution</i>	dd/mm/yy	00	00	00
<i>Name of Officer or Institution</i>	dd/mm/yy		00	00
Total				000

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

CONSTITUENCIES DEVELOPMENT FUND – ELDAS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	23,190,512.60	00
Cash in hand	00	00
Imprest	292,000.00	00
Total	23,482,512.60	00

[Provide short appropriate explanations as necessary]

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

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Construction of buildings	15,475,547.85	14,873,513.00
Construction of civil works	00	00
Supply of goods	3,376,400.00	2,316,999.60
Supply of services	7,223,600.00	5,550,000.00
	26,075,547.85	22,740,512.60

13.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others (<i>specify</i>) Gratuity for contract employees	500,000.00	450,000.00
	500,000.00	450,000.00

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	B	C	d=a-c		
Construction of buildings						
1. Primary Schools projects	22,450,000	Various dates by PMCs	14,875,500	7,582,500		
2. Secondary school projects	14,773,931	Various dates	13,897,034.45	876,896.55		
3. construction of chiefs offices and other buildings	26,712,069	Various	19,695,917.7	7,016,151.30		
Sub-Total	63,936,000		48,468,452.15	15,475,547.85		
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. fuel and lubricants	1,100,000	Various dates	400,000	700,000		
8. supply of stationery	328,900	May 2015	28,900	300,000		
9. Car hire	936,000	Various dates	560,000	376,000		
10. Supply of Emergency goods	5,000,259	Various dates	2,999,859	2,000,400		
Sub-Total	7,365,159		3,988,759	3,376,400		
Supply of services						
11. bursary	9,000,000	July/august	6,958,000	2,042,000	3,958,000	
12.						
13.						
Sub-Total						

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

Reports and Financial Statements

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Grand Total						

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

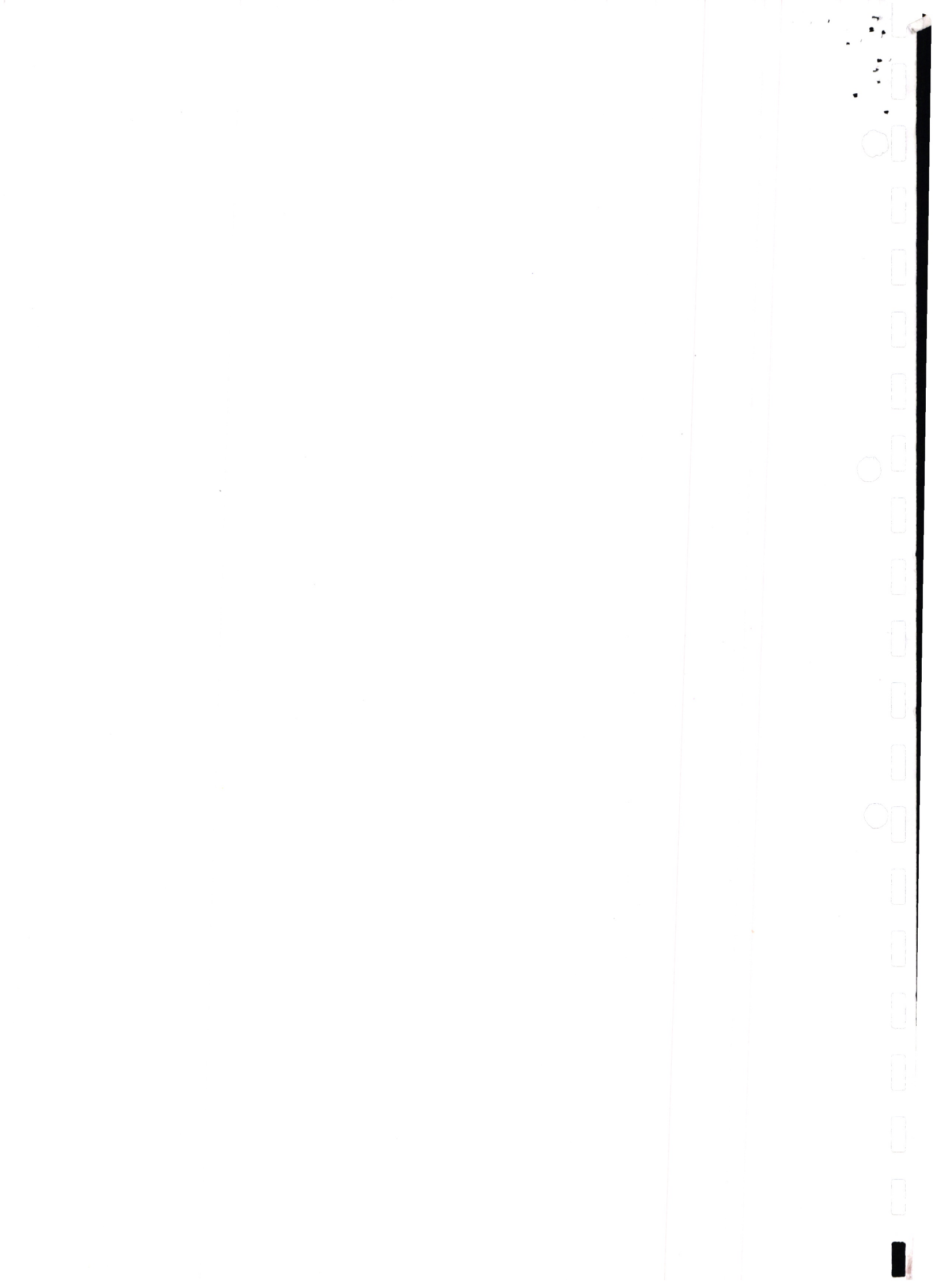
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	C	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10. Gratuity payable to contract employees	Various	500,000	July 2014	0	500,000	450,000	Gratuity to be paid at end of parliamentary term
11.							
12.							
	Sub-Total	500,000		0	500,000	450,000	
	Grand Total						

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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



NATIONAL GOVERNMENT ENT - (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(unregistered)	unknown	Unknown
Buildings and structures	10,000,000	10,000,000
Transport equipment	00	00
Office equipment, furniture and fittings	1,000,000	1,000,000
ICT Equipment, Software and Other ICT Assets	117,000	00
Other Machinery and Equipment(5.5KVA generator set)	238,500	00
Heritage and cultural assets		
Intangible assets		
Total	11,355,500	11,000,000

