

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

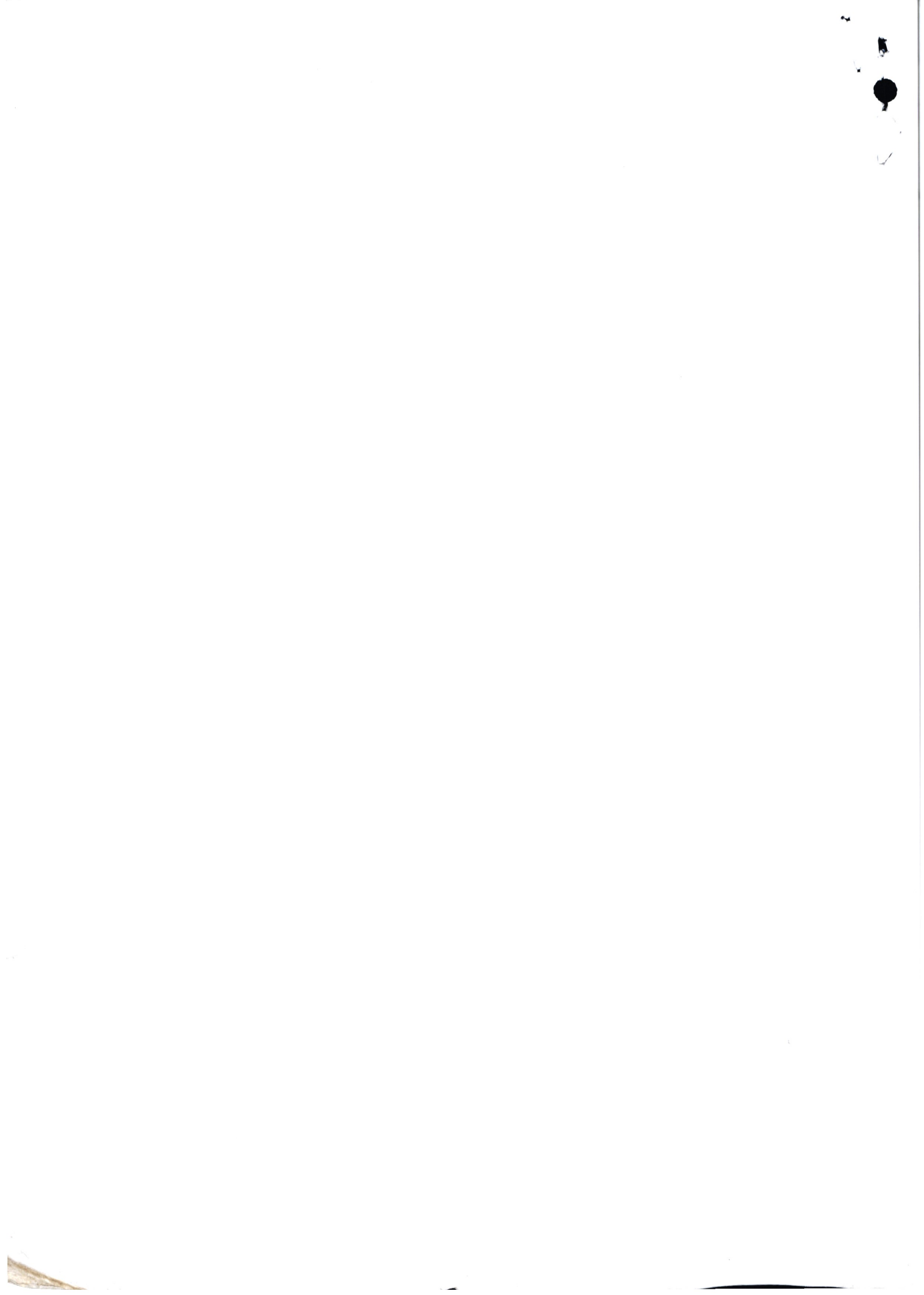
ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
WESTLANDS CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

*By the majority
chief whip
Hon. Kato
Ote netho
on Wednesday,
28/10/2015
[Signature]*





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 - WESTLANDS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Westlands Constituency set out on pages 5 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 the 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 (1) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of 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 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. Completeness and Accuracy of the Financial Statements

The statement of receipts and payments reflects total receipts amounting to Kshs.98,616,303 and expenditure amounting to Kshs.76,720,210. The Fund however did not prepare primary books of account, which includes the cash book, the subsidiary ledgers and the trial balance. Consequently, the completeness and accuracy of the financial statement could not be confirmed.

2. Stalled Project

The statement of receipts and payments also reflects an amount of Kshs.36,234,080 under transfers to other Government units. The expenditure relates to funds given to projects in the Constituency. Under this category of expenditure it is noted that an accumulative expenditure of Kshs.3,000,000 was incurred in the construction of Mau Mau Police Post in Kangemi. The project was said to have been started on a riparian zone and has stalled. An amount of Kshs.500,000 is still provided for the project in the CDF account. No reason was provided by the management for implementing the project before seeking approvals from relevant authorities. Although, the Fund continues to retain Kshs.500,000, to enable completion of the project, it is not clear how the project will be implemented to completion considering that it is next to a river on a riparian zone.

3. Pending Bills

The statement of receipts and payments in addition reflects a surplus of Kshs.21,896,092. At the same time, the constituency had pending bills amounting to Kshs.3,242,340. The pending bills arose from rehabilitation of classrooms in five primary schools. No reason was given for the failure by the Fund to settle the pending bills.

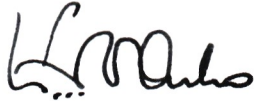
Qualified Opinion

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 Westlands Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended 30 June 2014, in accordance with International Public Sector Accounting Standards, and comply with the Constituency Development Fund Act, 2013 and Public Finance Management Act, 2012.

Other Matter

Bursaries Allocation and Disbursements

The statement of receipts and payments further reflects an amount of Kshs.32,344,561, which includes bursaries of Kshs.16,237,000. It was observed that cheques amounting to Kshs.1,587,109 relating to bursaries had not been presented as at 30 June 2014. No reason was given for the failure by the bursaries beneficiaries not to present the cheques. My opinion is not qualified with respect to this matter.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 May 2015

[19TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – WESTLANDS

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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CONSTITUENCIES DEVELOPMENT FUND - WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (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.

(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 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Job Mutini Munyi
3.	District Accountant	Vitalis Obunga

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

(d) Fiduciary Oversight Arrangements

1. Hon. Timothy Wanyonyi	Ex-Officio Member
2. Pamela Lusaka	Chairman
3. Samson Ongeru	Member
4. Kennedy Ochieng	Member
5. Sapa Dave	Member
6. Angelina Mwikali	Member
7. Diga Wario	Member
8. shem Omondi	Member
9. Salome Wambui	Secretary
10. peter Ng'entu	Deputy County Commissioner
11. Job Mutini Murnyi	Fund Account Manager

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 14903-00800
Kenya Freedom from Hunger Council
Ground Floor
Off Rapha Road, Westlands
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 724 870038
E-mail: cdwestlands@cdf.go.ke
Website: www.cdf.go.ke

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

(g) Entity Bankers

- Equity Bank, Kangemi Branch
- Account number **1370261760659**
- P.O. Box75104, Nairobi.

(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. 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 WESTLANDS CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the WESTLANDS 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 WESTLANDS CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the WESTLANDS 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 WESTLANDS 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 WESTLANDS CDF financial statements were approved and signed on 19-09-2014.


WESTLANDS CONSTITUENCY DEVELOPMENT FUND
P. O. Box 30124 - 00100,
NAIROBI

Pamela Lusaka
Chairman - CDFC

DATE


Job Mutini Munyi
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	98,616,303.00	0.00
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		98,616,303.00	0.00
PAYMENTS			
Compensation of Employees	4	767,503.00	0.00
Use of goods and services	5	4,036,361.90	0.00
Committee meeting allowances	6	2,266,000.00	0.00
Transfers to Other Government Units	7	36,234,080.91	0.00
Other grants and transfers	8	32,344,561.05	0.00
Social Security Benefits	9	5,800.00	0.00
Acquisition of Assets	10	715,903.60	0.00
Other Payments	11	350,000.00	0.00
TOTAL PAYMENTS		76,720,210.46	0.00
SURPLUS/DEFICIT		21,896,092.54	0.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The WESTLANDS CDF financial statements were approved on 19-09-2014 and signed by:

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

Pamela Lusaka
Chairman - CDFC

PDL
WESTLANDS CONSTITUENCY DEVELOPMENT FUND
P. O. Box 30124 - 00100,
NAIROBI
DATE: _____

JMM
Job Mutini Munyi
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS

	2013-2014	2012-2013
	Kshs	Kshs
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12 21,896,092.54	0.00
Cash Balances (sale of tenders,hire of grader)	13 0.00	0.00
Outstanding Imprests	14 0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15 0.00	0.00
TOTAL FINANCIAL ASSETS	<u>21,896,092.54</u>	<u>0.00</u>

REPRESENTED BY

Fund balance b/fwd 1st July...	16 0.00	0.00
Surplus/Deficit for the year (from stm of receipt & expenditure	21,896,092.54	0.00
Prior year adjustments	17 0.00	0.00
NET LIABILITIES	<u>21,893,092.54</u>	<u>0.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The WESTLANDS CDf financial statements were approved on 19-09-2014 and signed by:

Pamela Lusaka
Chairman - CDFC

PDL
WESTLANDS CONSTITUENCY DEVELOPMENT FUND
P. O. Box 30124 - 00100,
NAIROBI
DATE: _____

JMM
Job Mutini Munyi
Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	767503	0.00	767503	767503	0.00	100.00%
Use of goods and services	4036361.9	0.00	4036361.9	4036361.9	0.00	100.00%
Committee Expenses	2266000	0.00	2266000	2266000	0.00	100.00%
Subsidies		0.00			0.00	100.00%
Transfers to Other Government Units	36234080.91	0.00	36234080.91	36234080.91	0.00	100.00%
Other grants and transfers	32344561.05	0.00	32344561.05	32344561.05	0.00	100.00%
Social Security Benefits	5800	0.00	5800	5800	0.00	100.00%
Acquisition of Assets	715903.6	0.00	715903.6	715903.6	0.00	100.00%
Other Payments	350000	0.00	350000	350000	0.00	100.00%
TOTALS	<u>76720210.46</u>	0.00	<u>76720210.46</u>	<u>76720210.46</u>	0.00	100.00%

The WESTLANDS CDF financial statements were approved on 19-09-2014 and signed by:

Pamela Lusaka
Chairman - CDFC


WESTLANDS CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 50124-00100,
 NAIROBI
 DATE:


Job Mutini Munyi
Fund Account Manager

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

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also 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 – WESTLANDS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)
SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Normal Allocation		
AIE NO...	33,611,053.00	0.00
AIE NO. 7099990	2,000,000.00	0.00
AIE NO. 735552	24,002,100.00	0.00
AIE NO...735983	19,501,575.00	0.00
AIE NO...750013	19,501,575.00	
TOTAL	98,616,303.00	0.00

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – WESTLANDS CONSTITUENCY

Reports and Financial Statements

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

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
1410107 Interest Received	0.00	0.00
1410405 Rents	0.00	0.00
1420601 Sale of tender documents	0.00	0.00
1450207 Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	758,223.00	0.00
2110202 Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary		
2110301 House allowance	0.00	0.00
2110314 Transport allowance	0.00	0.00
2110320 Leave allowance	0.00	0.00
2110326 Other personnel payments	9,280.00	0.00
Total	767,503.00	0.00

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

5 USE OF GOODS AND SERVICES

2210100	Utilities, supplies and services	2013 - 2014 Kshs	2012 - 2013 Kshs
2210104	Office rent	978,331.30	
2210200	Communication, supplies and services	658030.60	
2210300	Domestic travel and subsistence	450,000.00	
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses	1,500,000.00	
2210800	Hospitality supplies and services		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	450,000.00	
2211200	Fuel, oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment		
2220200	Routine maintenance – other assets		
Total		4,036,361.90	0.00

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

6 CD/FC EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210802 Other committee expenses	1,018,000.00	0.00
2210809 Committee allowances	1,248,000.00	0.00
TOTAL	2,266,000.00	0.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
2630204 Transfers to primary schools	18,871,966.91	0.00
2630205 Transfers to secondary schools	16,993,011.57	0.00
2630206 Transfers to Tertiary institutions		
2630207 Transfers to Health institutions	369,102.43	
TOTAL	36,234,080.91	0.00

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

8 OTHER GRANTS AND OTHER PAYMENTS

2640101	Bursary -Secondary	2013 - 2014 Kshs	2012 - 2013 Kshs
2640102	Bursary -Tertiary	12,918,000.00	
2640104	Bursary-Special schools	3,319,000.00	
2640105	Mocks & CAT		
2640504	water	113,350.00	
2640505	food security		
2640506	Electricity		
2640507	Security	6,626,313.00	
2640508	Roads		
2640509	Sports	112,000	
2640510	Environment	1,022,038.05	
2640200	Emergency Projects	8,233,860.00	
Total		<u>32,344,561.05</u>	<u>0.00</u>

9 SOCIAL SECURITY BENEFITS

2120101	Employer contribution to NSSF	2013 - 2014 Kshs	2012 - 2013 Kshs
		5,800	
Total		<u>5,800.00</u>	<u>0.00</u>

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

10 ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles	0.00	0.00
Purchase of Bicycles & Motorcycles	0.00	0.00
Overhaul of Vehicles	0.00	0.00
Purchase of Office furniture and fittings	318,300.00	0.00
Purchase of computers ,printers and other IT equipments	397,603.60	0.00
Purchase of photocopier	0.00	0.00
Purchase of other office equipments	0.00	0.00
Purchase of soft ware	0.00	0.00
Acquisition of Land	0.00	0.00
Total	715,903.60	0.00

11 Other Payments 350,000.00 0.00

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

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Kangemi Branch</i>	21,896,092.54	xxx
<i>1370261760659</i>	xxx	xxx
	xxx	xxx
Total	21,896,092.54	0.00

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 -2013
	Kshs	Kshs
Sale of tender	0.00	0.00
Hire of graders	0.00	0.00
Hire of hall	0.00	0.00
Other receipts (specify)	0.00	0.00
Total	0.00	0.00

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

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
<i>JOB MUTINI MUNYI</i>	<i>Kshs</i> 0.00	<i>Kshs</i> 0.00	<i>Kshs</i> 0.00
Total	<u><u>0.00</u></u>		

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
<i>Sale of tender docs held in banker chq</i>	xxx	xxx	Kshs xxx	Kshs xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			<u><u>0</u></u>	<u><u>0</u></u>

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

16 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
bank accounts	xxx	-
cash in hand	xxx	-
cash equivalents (short-term deposits)	xxx	-
prepaid	xxx	-
receivables	xxx	-
payables	xxx	-

total

0.00

[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
bank accounts	xxx	-
cash in hand	xxx	-
cash equivalents (short-term deposits)	xxx	-
prepaid	xxx	-
receivables	xxx	-
payables	xxx	-
total	<u>0.00</u>	-