

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT FUND-
KAJIADO WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KAJIADO WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kajiado West Constituency set out on pages 4 to 25, which comprise the statement of financial assets and liabilities as at 30 June, 2014, 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 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 (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. Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.9,780,375 as at 30 June 2014. However, this balance excludes cash in hand amounting to Kshs.597,000 as revealed by the cash book. Further, there was no board of cash survey report presented for audit review to ascertain the cash held as at 30 June 2014.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.9,780,375 as at 30 June 2014 could not be confirmed.

2. Transfers to Other Government Units

The statement of receipts and payments reflects a figure of Kshs.20,436,420 in respect of funds transfers to other government units for the year ended 30 June 2014. This comprises transfers to primary and secondary schools of Kshs.14,181,603 and Kshs.5,054,818 respectively. However, the Fund did not have detailed returns for the projects undertaken using the above funds.

Consequently, the accuracy of the transfers to other government units figure of Kshs.20,436,420 for the year ended 30 June 2014 could not be confirmed.

3. Other Grants and Transfers

The statement of receipts and payments reflects a figure of Kshs.25,768,150 in respect of other grants and transfers for the year ended 30 June 2014. This figure includes bursaries paid to tertiary institutions and secondary schools amounting to Kshs.7,927,000 and Kshs.5,284,700 respectively. However, the Fund did not have acknowledgements for the amount of money disbursed to the various entities.

Consequently, the accuracy of the other grants and transfers figure of Kshs.25,768,150 for the year ended 30 June 2014 could not be confirmed.

4. Inaccuracies in the Financial Statements

The following anomalies were noted in the financial statements:-

- (i) The description of some items in the statement of receipts and payments do not agree with those in the notes, for instance committee meeting allowances, transfers to other government units and other grants and transfers in the statement of receipts and payments are referred to as CDFC expenses, transfer to other government and other grants and other payments respectively in the notes.

- (ii) The notes to the accounts exclude notes on related party transactions, management risks (financial, market and credit) and do not disclose whether any liabilities exist or not.
- (iii) The table of contents is incorrectly numbered.
- (iv) Most pages of the financial statements have headings which include figures that have not been explained.
- (v) There is a repetition of note numbers in the financial statements while some notes show the government financial services code numbers which are not necessary for reporting purposes. In addition, some pages do not indicate the constituency's name, kind of report submitted and the period of reporting.
- (vi) The financial statements include blank notes to the accounts which do not support any figure.

Under the circumstances, the accuracy of the financial statements for the year ended 30 June 2014 could not be confirmed.

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 the Fund as at 30 June 2014 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) cash basis of accounting and comply with the Constituency Development Fund Act, 2013.



Edward R.O Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 May 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST

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)

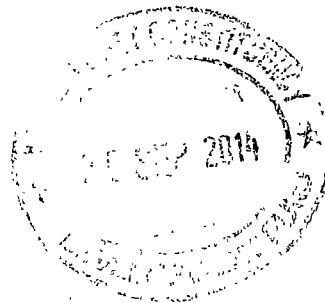


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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The 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	PAUL SAIBULU OLE NTEIYA
3.	District Accountant	JACKSON MURUGO NOUNG'RO

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box
 LIVING GOODS HOUSE
 KARIAKOR
 Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0723 364 685

E-mail: kwcdf186@gmail.com

Website: www.go.ke

(g) Entity Bankers

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

Equity bank

Ngong branch

Kajiado West

...

(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 KAJIADO WEST 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 KAJIADO WEST 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 KAJIADO WEST 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 KAJIADO WEST 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 KAJIADO WEST 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 KAJIADO WEST financial statements were approved and signed on _____ 2014.

Justin Mwantara
JUSTIN MWANTARA
 Chairman - CDFC

Paul Saibola Njeiya
PAUL SAIBOLA NJEIYA
 Fund Account Manager



Reports and Financial Statements

For the year ended June 30, 2014 (Kshs77,183,331.00)

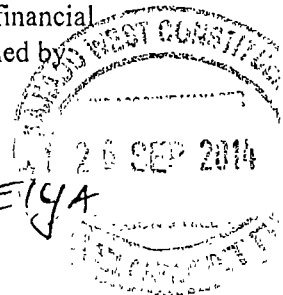
**KAJIADO WEST CONSTITUENCY 2013-14
STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	70,570,142.50	70,570,142.50
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	xxx
TOTAL RECEIPTS		70,570,142.50	xxx
PAYMENTS			
Compensation of Employees	4	807,256.80	xxx
Use of goods and services	5	1,466,288.00	xxx
Committee meeting allowances	6	789,000.00	xxx
Transfers to Other Government Units	7	20,436,420.00	xxx
Other grants and transfers	8	25,768,150.00	xxx
Social Security Benefits	9	4,800.00	xxx
Acquisition of Assets	10	11,517,852.00	xxx
Other Payments	11		xxx
TOTAL PAYMENTS		60,789,766.80	xxx
SURPLUS/DEFICIT		9,780,375.70	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO WEST financial statements were approved on _____ 2014 and signed by

Justus MANTARA
Chairman - CDFC

Paul Saibuku Nteiya
Fund Account Manager



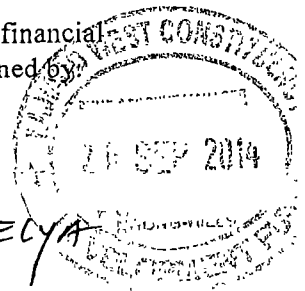
**KAJIADO WEST CONSTITUENCY 2013-2014
STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	9,780,375.70	xxx
Cash Balances (sale of tenders,hire of grader)	13	-	xxx
Outstanding Imprests	14	-	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx
TOTAL FINANCIAL ASSETS		<u>9,780,375.70</u>	<u>xxx</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	xxx
Surplus/Defict for the year (from stm of receipt & expenditure		9,780,375.70	xxx
Prior year adjustments	17	0	xxx
NET LIABILITIES		<u>9,780,375.70</u>	<u>xxx</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO WEST financial statements were approved on _____ 2014 and signed by

Justus Mwanjira
JUSTUS MWANJIRA
 Chairman - CDFC

Paul Saibulu Nteya
PAUL SAIBULU NTEYA
 Fund Account Manager



SUMMARY STATEMENT OF APPROPRIATION: KAJLAO WEST CONSTITUENCY.

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final f=d/c %
Compensation of Employees/Admin	1,000,000.00	-	1,000,000.00	807,256.80	192,743.20	80.70%
Use of goods and services/admin/m&e	1,500,000.00	-	1,500,000.00	1,466,288.00	33,712.00	97.80%
Committee Members Expenses	1,000,000.00	-	1,000,000.00	789,000.00	211,000.00	78.90%
Transfers to Other Government Units	25,000,000.00	-	25,000,000.00	20,436,420.00	4,563,580.00	81.70%
Other grants and transfers	30,000,000.00	-	30,000,000.00	27,768,150.00	2,231,850.00	92.60%
Social Security Benefits	12,400.00	-	12,400.00	4,800.00	7,600.00	38.70%
Acquisition of Assets	15,000,000.00	-	15,000,000.00	11,517,852.00	3,482,148.00	76.80%
Other Payments	-	-	-	-	-	-
TOTALS	73,512,400.00	-	73,512,400.00	62,789,766.80	10,722,633.20	85.40%

The entity financial statements were approved on _____ 2014 and signed by:

PAUL SAIBULU NTEIYA
Fund Account Manager
DATE, _____

JUSTUS MANWARA
CHAIRMAN CDFC

Principal Accounts Controller



SIGNIFICANT

refer to notes for collum d

I. SIGNIFICANT ACCOUNTING POLICIES

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

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.

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.

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.

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 – KAJIADO WEST CONSTITUENCY
Receipts and Financial Statements
for the year ended June 30, 2014 (Kshs77,183,331.00)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Comparative figures

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

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.

NOTES TO THE FINANCIAL STATEMENTS KAJIADO WEST CONSTITUENCY

1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation		
AIE NO... A707982		
	2,000,000.00	0
AIE NO.....A654479		
	36,591,665.50	0
AIE NO.....A711852		
	9,524,218.50	0
AIE NO...A711591		
	22,154,258.50	0
AIE NO...A711591		
	300,000.00	
TOTAL	70,570,142.50	0

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	0	0

OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
1410107 Interest Received	0	0
1410405 Rents	0	0
1420601 Sale of tender documents	0	0
1450207 Other Receipts Not Classified Elsewhere	0	0

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

for the year ended June 30, 2014 (Kshs77,183,331.00)

Total	0	0
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4 COMPENSATION OF EMPLOYEES

		2013 - 2014 Kshs	2012 - 2013 Kshs
2110201	Basic wages of contractual employees		0
2110202	Basic wages of casual labour	807,256.80	
	Personal allowances paid as part of salary	0	
2110301	House allowance	0	0
2110314	Transport allowance	0	0
2110320	Leave allowance	0	0
2110326	Other personnel payments	0	0
	Total	807,256.80	0

5 USE OF GOODS AND SERVICES

		2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	200,000.00	
2210104	Office rent		
2210200	Communication, supplies and services	150,000.00	
2210300	Domestic travel and subsistence	180,000.00	
2210500	Printing, advertising and information supplies & services	120,000.00	
2210600	Rentals of produced assets		
2210700	Training expenses	500,000.00	
2210800	Hospitality supplies and services	50,000.00	
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	100,000.00	
2211200	Fuel, oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment	166,288.00	

S7 TU. CIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY

Accounts and Financial Statements

for the year ended June 30, 2014 (Kshs77,183,331.00)

2220200	Routine maintenance – other assets		
	Total	1,466,288.00	xxx

CDFC EXPENSES

Description		2013 - 2014 Kshs	2012 - 2013 Kshs
2210802	Other committee expenses		xx
2210809	Committee allowance	789,000.00	xx
			xx
			xx
TOTAL		789,000.00	xx

TRANSFER TO OTHER GOVERNMENT

Description		2013 - 2014 Kshs	2012 - 2013 Kshs
2630204	Transfers to primary schools	14,181,602.50	
2630205	Transfers to secondary schools	5,054,817.50	xx
2630206	Transfers to Tertiary institutions		
2630207	Transfers to Health institutions	1,200,000.00	xx
			xx
TOTAL		20,436,420.00	xx

10. AGENCIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2014 (Kshs77,183,331.00)

8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
2640101 Bursary -Secondary	7,927,000.00	xx
2640102 Bursary -Tertiary	5,284,700.00	
2640104 Bursary-Special schools		
2640105 Mocks & CAT		
2640504 water	9,500,000.00	xx
2640505 food security		xx
2640506 Electricity		
2640507 Security		
2640508 Roads		
2640509 Sports	583,450.00	
2640510 Environment		
2640200 Emergency Projects	2,473,000.00	
Total	25,768,150.00	xx

SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
2120101 Employer contribution to NSSF	4,800.00	xx
Total	4,800.00	xx

ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
3110102 Purchase of Buildings		xx
3110202 Construction of Buildings	11,517,852.00	xx
3110302 Refurbishment of Buildings		xx
3110701 Purchase of Vehicles		xx
3110704 Purchase of Bicycles & Motorcycles		xx
3110801 Overhaul of Vehicles		xx
3111001 Purchase of Office furniture and fittings		xx

INSTITUTIONAL DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs77,183,331.00)

3111002	Purchase of computers ,printers and other IT equipments		XX
3111005	Purchase of photocopier		XX
3111009	Purchase of other office equipments		XX
3111112	Purchase of soft ware		XX
3130101	Acquisition of Land		XX
Total		11,517,852.00	XX

11 Other Payments 0 0

Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY</i>	9,780,375.70	XXX
		XXX
		XXX
Total	9,780,375.70	XXX

CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender		
Hire of graders	0	
Hire of hall		
Other receipts (specify)		
Total		

14 OUTSTANDING IMPRESTS

[Provide cash count certificates for each]

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2014 (Kshs77,183,331.00)

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
<i>Name of Officer</i>	0	0	0
Total	0	0	0

xxx

equivalents (short-term deposits)

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

0

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		-
Cash in hand	9,780,375.70	-
Cash equivalents (short-term deposits)		-

UENCIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY
nd Financial Statements
year ended June 30, 2014 (Kshs77,183,331.00)

Imprest	-
Receivables	-
Payables	-
Total	9,780,375.70

[Provide short appropriate explanations as necessary]

17

PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts		-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	-	-

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OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

INSTITUTIONAL DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY
 Accounts and Financial Statements
 for the year ended June 30, 2014 (Kshs77,183,331.00)

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

Description	2013 - 2014 Kshs
AIE NO... A707982	
	2,000,000.00
AIE NO.....A654479	36,591,665.50
AIE NO.....A711852	9,524,218.50
AIE NO...A711591	22,154,258.50
AIE NO...A711591	300,000.00
TOTAL	70,570,142.50

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

Description	2013 - 2014 Kshs
AIE NO... A707982	
	2,000,000.00
AIE NO.....A654479	36,591,665.50
AIE NO.....A711852	9,524,218.50
AIE NO...A711591	22,154,258.50
AIE NO...A711591	300,000.00
TOTAL	70,570,142.50

NOTES TO THE FINANCIAL STATEMENTS KAJIADO WEST CONSTITUENCY

GFS CODES 1330400 1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
AIE NO... A707982	2,000,000.00	0
AIE NO.....A654479	36,591,665.50	0
AIE NO.....A711852	9,524,218.50	0
AIE NO...A711591	22,154,258.50	0
AIE NO...A711591	300,000.00	0
TOTAL	70,570,142.50	0

1330407 Normal Allocation

1330408

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
3510202 Receipts from the Sale of Buildings		
3510601 Receipts from the Sale of Vehicles and Transport Equipment	0	0
3510801 Receipts from the Sale Plant Machinery and Equipment		
3510803 Receipts from the Sale of office and general equipment		
Total	0	0

1400000 3 OTHER REVENUES

	2013 - 2014	2012 - 2013

	Kshs	Kshs
1410107 Interest Received	0	0
1410405 Rents	0	0
1420601 Sale of tender documents	0	0
1450207 Other Receipts Not Classified Elsewhere	0	0
Total	0	0

2110000 4 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2110201 Basic wages of contractual employees	807,256.80	0
2110202 Basic wages of casual labour	0	
Personal allowances paid as part of salary		
2110301 House allowance	0	0
2110314 Transport allowance	0	0
2110320 Leave allowance	0	0
2110326 Other personnel payments	0	0
Total	807,256.80	0

2200000 5 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210100 Utilities, supplies and services	200,000.00	
2210104 Office rent		
2210200 Communication, supplies and services	150,000.00	
2210300 Domestic travel and subsistence	180,000.00	

2210500	Printing, advertising and information supplies & services	120,000.00	
2210600	Rentals of produced assets	500,000.00	
2210700	Training expenses	50,000.00	
2210800	Hospitality supplies and services		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	100,000.00	
2211200	Fuel, oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance -- vehicles and other transport equipment	166,288.00	
2220200	Routine maintenance -- other assets		
	Total	1,466,288.00	xxx

=====

2210800 6 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802 Other committee expenses	789,000.00	xx
2210809 Committee allowance		xx
		xx
		xx
TOTAL	789,000.00	xx

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204 Transfers to primary schools	14,181,602.50	XX
2630205 Transfers to secondary schools	5,054,817.50	XX
2630206 Transfers to Tertiary institutions	1,200,000.00	XX
2630207 Transfers to Health institutions		XX
TOTAL	20,436,420.00	XX

2640000

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2640101 Bursary -Secondary	7,927,000.00	XX
2640102 Bursary -Tertiary	5,284,700.00	
2640104 Bursary-Special schools		
2640105 Mocks & CAT		
2640504 water	9,500,000.00	XX
2640505 food security		XX
2640506 Electricity		XX
2640507 Security		
2640508 Roads		
2640509 Sports	583,450.00	
2640510 Environment		
2640200 Emergency Projects	2,473,000.00	
Total	25,768,150.00	XX

SOCIAL SECURITY BENEFITS

2120101	Employer contribution to NSSF	2013 - 2014 Kshs 4,800.00	2012 - 2013 Kshs xx
	Total	4,800.00	xx

3100000 10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		xx
3110202	Construction of Buildings		xx
3110302	Refurbishment of Buildings	11,517,852.00	xx
3110701	Purchase of Vehicles		xx
3110704	Purchase of Bicycles & Motorcycles		xx
3110801	Overhaul of Vehicles		xx
3111001	Purchase of Office furniture and fittings		xx
3111002	Purchase of computers ,printers and other IT equipments		xx
3111005	Purchase of photocopier		xx
3111009	Purchase of other office equipments		xx
3111112	Purchase of soft ware		xx
3130101	Acquisition of Land		xx
	Total	11,517,852.00	xx

11 Other Payments

0 0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY NGONG BRANCH	9,780,375.70	xxx
		xxx
		xxx
Total	9,780,375.70	xxx

13 CASH BALANCES (cash in hand)

2013 - 2014 2012 - 2013
Kshs Kshs

Sale of tender
Hire of graders
Hire of hall
Other receipts (specify) 0

Total

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
Name of Officer	0	0	0
Name of Officer	0	0	0
Name of Officer	0	0	0
Name of Officer	0	0	0

Name of Officer	0	0	0
Name of Officer	0	0	0
Total	XXX		

15 Cash equivalents (short-term deposits)

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

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		-
Receivables		-
Payables		-
	9,780,375.70	

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

Description	2013 - 2014 Kshs
AIE NO... A707982	2,000,000.00
AIE NO.....A654479	36,591,665.50
AIE NO.....A711852	9,524,218.50
AIE NO...A711591	22,154,258.50
AIE NO...A711591	300,000.00

Total

9,780,375.70

[Provide short appropriate explanations as necessary]

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PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	-	-

18

OTHER DISCLOSURES

**KAJIADO WEST CONSTITUENCY 2013-14
CASH FLOW STATEMENT AS AT 30/06/2014**

Receipts for operating Activities			
Transfers from Other Government Entities	1	70,570,142.50	xxx
Other Revenues	3		68,489,371.00
Payments for operating expenses			
Compensation of Employees	4	807,256.80	xxx
Use of goods and services	5	1,466,288.00	xxx
Committee Expenses	6	789,000.00	xxx
Transfers to Other Government Units	7	20,436,420.00	xxx
Other grants and transfers	8	25,768,150.00	xxx
Social Security Benefits	9		xxx
Other Expenses	11	25,668,982.10	xxx
Adjusted for:			
Adjustments during the year		0	xxx
Net cashflow from operating activities		25,668,982.10	25,668,982.10
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	10	11,517,852.00	0
Net cash flows from Investing Activities		5,274,115.00	5,274,115.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		0	30,943,097.10
NET INCREASE/ IN CASH AND CASH EQUIVALENT		xxx	xxx
Cash and cash equivalent at BEGINNING of the year	16		xxx
Cash and cash equivalent at END of the year		<u>37,546,273.90</u>	<u>68,489,371.00</u>

PAUL SAIBULU NTEIYA
 Hund Account MANAGER
 DATE,

JUSTUS MANYABA
 CHAIRMAN CDFC

