

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KAMUKUNJI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

*Paper laid by
Speaker
Majority of 16/06
JH*



REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements on Constituencies Development Fund - Kamukunji Constituency set out on pages 7 to 17, which comprise the statement of financial assets and liabilities as at 30 June, 2014, and the statement of receipts and payments for the year then ended summary statement of appropriation, 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 explanation 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 its 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 entities 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 Audit Opinion

1. Bursary Allocations and Disbursements

The statement of receipts and payments reflects an amount of Kshs.37,233,431 under other grants and other payments, which includes an amount of Kshs.15,721,000 that relates to bursaries issued to needy students. Review of the bank statement and reconciliation statement revealed that cheques amounting to Kshs.7,527,950 relating to bursaries had not been presented and out of these, bursary cheques worth Kshs.604,457 were stale. It is not clear and management has not explained how needy students would fail to present bursary cheques.

2. Irregular Payment for Construction of Sheds at Maziwa Chicken and Vegetable Market

The statement of receipts and payment reflects an amount of Kshs.42,861,234 under transfers to other Government units. Review of the available records indicate that an amount of Kshs.14,990,664 was transferred in the year 2009/2010 for the construction of Maziwa sheds. Records further indicate that the sheds were brought down.

It would therefore appear that the expenditure of Kshs.14,990,664 in 2009/2010 was nugatory expenditure.

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 for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituency Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

8 May 2015

[09TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI

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

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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	Farah Gabane Keinan
3.	District Accountant	Vitalis Obunga

(d) Fiduciary Oversight Arrangements

1. Hon. Yussuf Hassan Abdi.....MP
2. Abdiaziz Mohammed Hirsi.....Member
3. Naomi Mueni Muli.....Secretary
4. Farah Gabane Keinan..... Fund Accounts Manager
5. Raphael Maingi Kimilu.....Member
6. Marrion Wambui Musyoki.....Member
7. Judith Muthoni Nganga.....Member
8. Peter Kimani Wambui.....Chairman
9. Violet Lihemo Kivaya.....Member
10. Theresa Thuo.....Member
11. George Natembeya.....Deputy County Commissioner

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 6403-00300
Nacico Plaza
4th Floor
Landhies Road
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (020) 2616403
E-mail: cdfkamukunjil@cdf.go.ke/fkeinan@cdf.go.ke
Website: www.kamukunjicdf.go.ke

(g) Entity Bankers

- Cooperative Bank, Parliament Road Branch
- Account number **01120007649300**
- P.O. Box 8666-00300, 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 Kamukunji *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 Kamukunji *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 Kamukunji *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 Kamukunji *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 Kamukunji *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 Kamukunji *CDF* financial statements were approved and signed on _____ 2014.

Peter Kimani Wambui
Chairman - CDFC

Farah Gabane Keinan
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

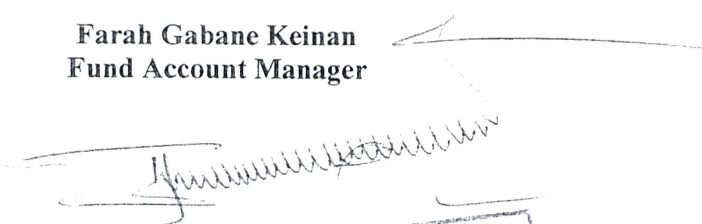
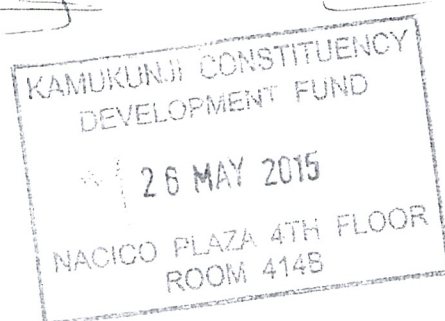
	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS		93,836,386.70	
Transfers from CDF board-AIEs' Received	1	0.00	0.00
Proceeds from Sale of Assets	2	146,000.00	0.00
Other Receipts	3		0.00
		93,982,386.70	
TOTAL RECEIPTS			0.00
PAYMENTS			
Compensation of Employees	4	730,560.00	0.00
Use of goods and services	5	2,375,130.00	0.00
Committee meeting allowances	6	2,755,000.00	0.00
Transfers to Other Government Units	7	42,861,233.90	0.00
Other grants and transfers	8	37,233,431.04	0.00
Social Security Benefits	9	7,200.00	0.00
Acquisition of Assets	10	0.00	0.00
Other Payments	11	3,787,104.20	0.00
TOTAL PAYMENTS		89,749,659.14	0.00
SURPLUS/DEFICIT		4,232,727.56	0.00

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

Peter Kimani Wambui
Chairman - CDFC



Farah Gabane Keinan
Fund Account Manager

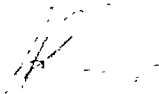
CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

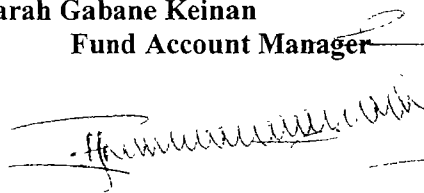
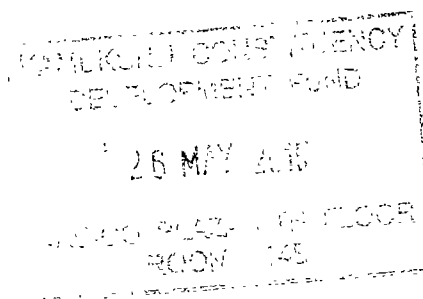
	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	4,232,727.56	0.00
Cash Balances (sale of tenders,hire of grader)	13	0.00	0.00
Outstanding Imprests	14	0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	0.00
TOTAL FINANCIAL ASSETS		4,232,727.56	<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		4,232,727.56	0.00
Prior year adjustments	17	0.00	0.00
NET LIABILITIES		4,232,727.56	<u>0.00</u>

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

Peter Kimani Wambui
Chairman - CDFC



Farah Gabane Keinan
Fund Account Manager

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

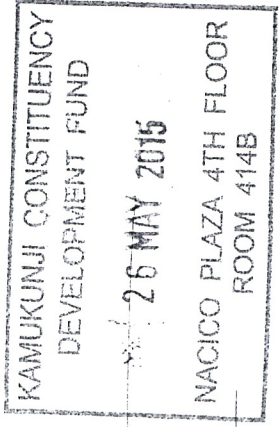
V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget a	Adjustments (includes reallocations and balances b/f from previous year) b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	730,560.00	0	730,560.00	730,560.00	0	81.77%
Use of goods and services	2,375,130.00	0	2,375,130.00	2,375,130.00	0	#DIV/0!
Committee Expenses	2,755,000.00	0	2,755,000.00	2,755,000.00	0	#DIV/0!
Subsidies	42,861,233.90	0	42,861,233.90	42,861,233.90	0	100.00%
Transfers to Other Government Units	37,233,431.04	0	37,233,431.04	37,233,431.04	0	100.00%
Other grants and transfers	-	0	-	0	0	#DIV/0!
Social Security Benefits	7,200.00	0	7,200.00	0	0	#DIV/0!
Acquisition of Assets		0		0	0	0.00%
Other Payments	3,787,104.20	0	3,787,104.20	3,787,104.20	-	3,787,104.20
TOTALS	93,836,386.00	0	93,836,386.00	89,749,659.14	0	94.41%

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

Peter Kimani Wambui
Chairman - CDFC

Farah Gabane Keinan
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND - KAMUKUNJI 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 – KAMUKUNJI 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 – KAMUKUNJI 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	-
		Kshs	2013	
			Kshs	
Normal Allocation	AIE NO. 711946	28,226,938.90	0.00	
	AIE NO. 709827	40,324,197.00	0.00	
	AIE NO. 709909	2,000,000.00	0.00	
Conditional grants	AIE NO. 735508	23,285,250.80	0.00	
	AIE NO...	0.00		
	TOTAL	93,874,924.55	0.00	

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012	-
	Kshs	2013	
		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	

3 OTHER REVENUES

		2013 - 2014	2012	-
		Kshs	2013	
			Kshs	
1410107	Interest Received	0.00	0.00	
1410405	Rents	0.00	0.00	
1420601	Sale of tender documents	146,000.00	0.00	

CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY

Reports and Financial Statements

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

1450207	Other Receipts Not Classified Elsewhere	0.00	0.00
	Total	146,000.00	0.00

4 COMPENSATION OF EMPLOYEES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2110201	Basic wages of contractual employees	730,560.00	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	0.00	0.00
	Total	730,560.00	0.00

5 USE OF GOODS AND SERVICES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services	1,050,000.00	
2210104	Office rent	275,130.00	
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses	1,050,000.00	
2210800	Hospitality supplies and services		
2210900	Insurance costs		

CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY

Reports and Financial Statements

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

2211000	Specialised materials and services		
2211100	Office and general supplies and services		
2211200	Fuel ,oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment		
2220200	Routine maintenance – other assets		
	Total	2,375,130.00	0.00

6 CDFC EXPENSES

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2210802	Other committee expenses	1,313,000.00	0.00
2210809	Committee allowances	1,442,000.00	0.00
	TOTAL	2,775,000.00	0.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools	9,026,724.00	0.00
2630205	Transfers to secondary schools	14,222,970.00	0.00

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

2630206	Transfers to Tertiary institutions		
2630207	Transfers to Health institutions	19,611,539.90	0.00
TOTAL		<u>42,861,233.90</u>	<u>0.00</u>

8 OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	5,426,500.00	0.00
2640102	Bursary -Tertiary	6,519,500.00	0.00
2640104	Bursary-Special schools	3,775,000.00	
2640105	Mocks & CAT		
2640504	water		
2640505	food security		
2640506	Electricity		
2640507	Security	4,923,894.35	
2640508	Roads	8,487,558.00	
2640509	Sports	1,124,900.00	
2640510	Environment	1,797,800.69	
2640200	Emergency Projects	5,178,278.00	
Total		<u>37,233,431.04</u>	<u>0.00</u>

9 SOCIAL SECURITY BENEFITS

CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY

Reports and Financial Statements

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

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	7,200.00	-
	Total	<u>7,200.00</u>	<u>0.00</u>

10 ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings	0.00	0.00
3110202	Construction of Buildings	0.00	0.00
3110302	Refurbishment of Buildings	0.00	0.00
3110701	Purchase of Vehicles	0.00	0.00
3110704	Purchase of Bicycles & Motorcycles	0.00	0.00
3110801	Overhaul of Vehicles	0.00	0.00
3111001	Purchase of Office furniture and fittings	0.00	0.00
3111002	Purchase of computers ,printers and other IT equipments	0.00	0.00
3111005	Purchase of photocopier	0.00	0.00
3111009	Purchase of other office equipments	0.00	0.00
3111112	Purchase of soft ware	0.00	0.00
3130101	Acquisition of Land	0.00	0.00
	Total	<u>0.00</u>	<u>0.00</u>

11 Other Payments 3,787,104.20 0.00

12 Bank Balances (cash book bank balance)

CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY

Reports and Financial Statements

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

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Kayole Branch</i>	4,232,727.56	xxx
	xxx	xxx
	xxx	xxx
Total	<u>4,232,727.56</u>	<u>0.00</u>

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	<u>0.00</u>	<u>0.00</u>

[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>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>KENNETH KARIUKI</i>	2,296,000.00	2,296,000.00	
<i>FARAH GABANE KEINAN</i>	600,000.00	600,000.00	0.00
Total			<u><u>0.00</u></u>

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

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>	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
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			<u>0</u>	<u>0</u>

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Prepaid	xxx	-
Receivables	xxx	-
Liabilities	xxx	-
Total	<u>0.00</u>	

[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xx	
	x	
Cash in hand	xx	
	x	

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

Cash equivalents (short-term deposits)	XX
	X
Imprest	XX
	X
Receivables	XX
	X
Payables	XX
	X
Total	0.00

8

OTHER DISCLOSURES

3.1 FIXED ASSET SCHEDULE

.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

.3 PAYABLES

.4 FUNDS DUE TO PROJECTS

5 DISBURSEMENTS FROM THE BOARD

CASHFLOW STATEMENT FOR THE PERIOD ENDING 30TH JUNE 2014

Receipts for operating Activities

Transfers from Other Government Entities	1	93,836,386.70		xxx
Other Revenues	3	<u>146,000.00</u>	XXX	xxx

Payments for operating expenses

Compensation of Employees	4	730,560.00		xxx
Use of goods and services	5	2,375,130.00		xxx
Committee Expenses	6	2,755,000.00		xxx
Transfers to Other Government Units	7	42,861,233.90		xxx
Other grants and transfers	8	37,233,431.04		xxx
Social Security Benefits	9	7,200.00		xxx
Other Expenses	11	<u>3,787,104.20</u>	(XXX)	xxx

Adjusted for:

Adjustments during the year			xxx	xxx
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Net cashflow from operating activities

xxx xxx

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	2	-		xxx
Acquisition of Assets	10	-		xxx
Net cash flows from Investing Activities			Xxx	xxx

CASHFLOW FROM FINANCING ACTIVITIES

Net cash flow from financing activities			Xxx	xxx
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NET INCREASE/ IN CASH AND CASH EQUIVALENT

Xxx xxx

Cash and cash equivalent at BEGINNING of the year	16		739,125.25	xxx
Cash and cash equivalent at END of the year			Xxx	xxx