

REPUBLIC OF KENYA

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by the majority  
chief whf  
Hon. Kaboo  
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on wednesday  
28/10/2015  
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PARLIAMENT  
OF KENYA  
LIBRARY



KENYA NATIONAL AUDIT OFFICE

**REPORT  
OF  
THE AUDITOR-GENERAL  
ON  
THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
MATUNGU CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – MATUNGU CONSTITUENCY FOR THE YEAR ENDED 30TH JUNE 2014

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Matungu Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, the 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 14 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**

The management is responsible for the preparation and fair presentation of these Financial Statements in accordance with the 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 the 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 of Kenya. The audit was conducted in accordance with the 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 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 adverse audit opinion.

### **Basis for Adverse Opinion**

#### **1. Accuracy and Completeness of the Financial Statements**

The Fund did not comply with standard templates contained in the Gazette pronouncement issued by IPSAS Board on the presentation of the financial statements as the statement of cash flows was not prepared. Further, the General Ledgers from which the financial statements were to be prepared were not maintained as at 30 June 2014.

Consequently, the accuracy and completeness of the Financial Statements could not be confirmed.

#### **2. Other Grants and Payments**

The statement of receipts and payments reflects Kshs.38,040,220 as other grants and transfers as at 30 June 2014. Included in the balance of Other Grants and Transfers is an amount of Kshs.796,949.00 the Fund paid out to a chemist for grading and gravel patching of a road. A completion certificate was issued to the effect that the works were executed as per specifications in the Bills of Quantity.

However, physical verification on the roads undertaken revealed that no gravel patching were done. Further, grading was poorly done manually and grass is already growing on the road with gaping pot holes which were not properly filled.

In the circumstances, it has not been explained how the Fund intends to enforce the contract terms and ensure completion of the project.

#### **3. Committee Allowances**

The Statement of receipts and payments reflects Kshs.3,406,500 as committee allowances as at 30 June 2014. However, the fund surrendered payments of Kshs.1,380,000.00 being payments for committee allowances and other expenses without the committee minutes, stores and procurement records being made available for audit review.

Consequently, the propriety of the total expenditure of Kshs.1,380,000.00 could not be confirmed as at 30 June 2014.



## **Adverse Opinion**

In my Opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Matungu CDF as at 30 June 2014, and of its financial performance and its cash flows for the year ended, in accordance with International Public Sector Accounting Standards and do fully not comply with Constituency Development Fund (CDF) Act, 2013.

## **Other Matter**

### **1. Going Concern**

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the going concern status of the Matungu Constituency Development Fund is doubtful.

### **2. Transfer to Other Government Entities**

The Fund reported an amount of Kshs.37,026,463.00 as Transfer to Other Government Units which include a total amount of Kshs.9,700,000.00 paid for four projects during the year. The four projects include a classroom construction, Mung'ungu Health Centre construction, procurement of a 51 seater bus for Charles Khalaba Secondary School and classroom construction at Musamba youth polytechnic.

However, physical verification revealed that the projects were poorly executed with substandard materials due to lack of technical supervision.

Consequently, the Fund has not received value for money spent on projects as at 30 June 2014.

My opinion is not qualified in respect to these matters.



**Edward R.O Ouko, CBS**  
**Auditor-General**

**Nairobi**

**30 June 2015**



[10<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – MATUNGU**

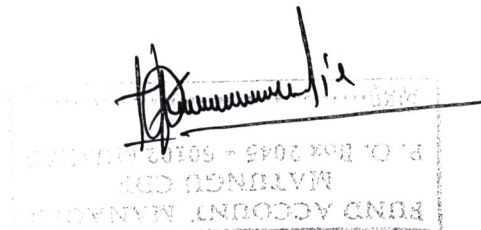
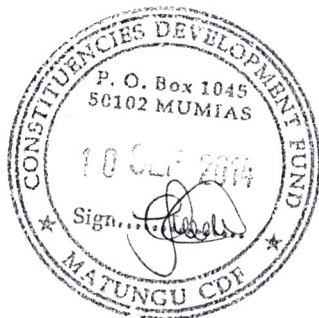
**REPORTS AND FINANCIAL STATEMENTS**

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



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





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

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**CONSTITUENCIES DEVELOPMENT FUND - MATUNGU 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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Julius OKetch</b>
3.	District Accountant	<b>Zacharia Nyapara</b>

**(d) Fiduciary Oversight Arrangements**

List the CDFC as gazetted

- |    |                     |           |
|----|---------------------|-----------|
| 1. | JOHN ODIPO          | CHAIRMAN  |
| 2. | CHRISTABEL MASAKHWE | SECRETARY |
| 3. | MARY MATSWA         | MEMBER    |
| 4. | WILLIAM OBONYO      | MEMBER    |
| 5. | VICTOR OCHIENG      | MEMBER    |
| 6. | BENEDICT CHISANO    | MEMBER    |
| 7. | JACKSON MUNUPI      | MEMBER    |
| 8. | JOYCE MMBONE        | MEMBER    |
| 9. | HON. DAVID WERE –   | PARTRON   |



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

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**(e) Entity Headquarters**

P.O. Box 1045  
MUMIAS-  
CDFC Building  
District HQ's  
Matungu, KENYA

**(f) Entity Contacts**

Telephone: (254) 725,132,194  
E-mail: cdfmatungu@cdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

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

1. Cooperative bank  
MUMIAS  
A/c no: 01120069115100  
P.O BOX 905  
MUMIAS

**(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



**CONSTITUENCIES DEVELOPMENT FUND – MATUNGU CONSTITUENCY**  
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**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 Matungu *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.

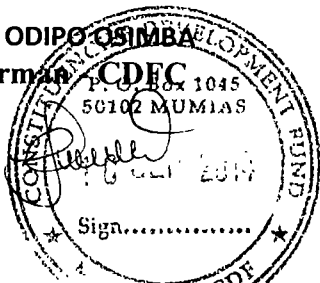
The Fund Account Manager in charge of the Matungu *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Matungu *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 Matungu *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 Matungu *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 Matungu *CDF* financial statements were approved and signed on 10/09 2014.

**JOHN ODIPCO SIMBA**  
**Chairman**



**Fund Account Manager**



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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	131,305,502.00	131,305,502.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	2000	xxx
<b>TOTAL RECEIPTS</b>		<b>131,307,502.00</b>	<b>XXX</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1670280	xxx
Use of goods and services	5	1528259	xxx
Committee meeting allowances	6	4392500	xxx
Transfers to Other Government Units	7	37026463	xxx
Other grants and transfers	8	38040220	xxx
Social Security Benefits	9	0	xxx
Acquisition of Assets	10	729000	xxx
Other Payments	11		xxx
<b>TOTAL PAYMENTS</b>		<b>83406722</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>47,900,780.00</b>	<b>xxx</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/09 2014 and signed by:

JULIUS OKETCH  
**FUND ACCOUNT MANAGER**

JOHN ODIPO OSIMBA  
**CHAIRMAN CDFC**



DATE.....



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

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012- 2013 Kshs	
<b>FINANCIAL ASSETS</b>				
<b>Cash and Cash Equivalents</b>				
Bank Balances ( as per the cash book)	12	48179280.1	xxx	3,000,000
Cash Balances (sale of tenders,hire of grader)	13	0	xxx	
Outstanding Imprests	14	727500	xxx	
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	0	xxx	
<b>TOTAL FINANCIAL ASSETS</b>		<u>48906780.1</u>	xxx	<u>3,000,000</u>
<b>REPRESENTED BY</b>				
Fund balance b/fwd 1st July...	16	1006000.1	xxx	5,000,000
Surplus/Deficit for the year ( from stm of receipt & expenditure		47900780	xxx	(2,000,000)
Prior year adjustments	17		xxx	-
<b>NET LIABILITIES</b>		<u>48906780.1</u>	xxx	<u>3,000,000</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 10/09 2014 and signed by

*[Signature]*  
CEC Member Finance **FAM**

*[Signature]*  
**CHAIRMAN**  
Principal Accounts  
Controller

CONSTITUENCIES DEVELOPMENT FUND  
P.O. Box 1045  
56102 MUMIAS  
MATUNGU CDF



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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1114800	555480	1670280	1114800	-555480	66.74330052
Use of goods and services	1902454	374195	2276649	1902454	-374195	83.56378168
Committee Members Expenses	4000000	392500	4392500	4000000	-392500	91.0643141
Transfers to Other Government Units	37026463	0	37026463	37026463	0	100
Other grants and transfers	38040220	0	38040220	38040220	0	100
Social Security Benefits	0	0	0	0	0	0
Acquisition of Assets	729000	0	729000	729000	0	100
Finance Costs, including Loan Interest	0	0	0	0	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0
Other Payments						0
<b>TOTALS</b>	<b>82812937</b>	<b>1322175</b>	<b>84135112</b>	<b>82812937</b>	<b>-1322175</b>	

The entity's financial statements were approved on 10/09/2014 and signed by:



FUND ACCOUNT MANAGER  
MATHIAS  
P.O. Box 20000  
FUND ACCOUNT MANAGER

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

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## **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





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

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include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**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 – MATUNGU 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 711802	50,170,718.00	0
	AIE NO 709922	2,000,000.00	0
	AIE NO 735520	30,453,913.60	
	AIE NO 750060	48,680,870.40	0
Conditional grants	AIE NO...	0	0
	AIE NO...	0	
	<b>TOTAL</b>	<b>131,305,502.00</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 - 2014
	Kshs
Receipts from the Sale of Buildings	
Receipts from the Sale of Vehicles and Transport Equipment	0
Receipts from the Sale Plant Machinery and Equipment	0
Receipts from Sale of Certified Seeds and Breeding Stock	0
Receipts from the Sale of Strategic Reserves Stocks	0
Receipts from the Sale of Inventories, Stocks and Commodities	0
Disposal and Sales of Non-Produced Assets	0
Receipts from the Sale of Strategic Reserves Stocks	0
	0
<b>Total</b>	<b>00</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**VII. OTHER REVENUES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Interest Received	0
Profits and Dividends	0
Rents	0
Other Property Income	0
Sales of Market Establishments	0
Receipts from Administrative Fees and Charges	0
Receipts from Administrative Fees and Charges - Collected as AIA	0
Receipts from Incidental Sales by Non-Market Establishments	0
Receipts from Sales by Non-Market Establishments	0
Receipts from Sale of Incidental Goods	0
Fines Penalties and Forfeitures	0
Receipts from Voluntary transfers other than grants	0
Other Receipts Not Classified Elsewhere	0
	<u>0</u>
<b>Total</b>	<u><u>0</u></u>

**3. COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Basic salaries of permanent employees	
Basic wages of casual labour	0
	1670280.00
Basic wages of temporary employees	0
Personal allowances paid as part of salary	0
Personal allowances paid as reimbursements	0
Personal allowances provided in kind	0
Pension and other social security contributions	0
Compulsory national social security schemes	0
Compulsory national health insurance schemes	0
Social benefit schemes outside government	0
Other personnel payments	0
	<u>0</u>
<b>Total</b>	<u><u>1670280.00</u></u>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	55227.00	
Office rent	0	
Communication, supplies and services	4760.00	
Domestic travel and subsistence	613650.00	
Printing, advertising and information supplies & services	376763.00	
Rentals of produced assets	0	
Training expenses	0	
Hospitality supplies and services	7445.00	
Insurance costs	0	
Specialised materials and services	0	
Office and general supplies and services	378414.00	
Fuel ,oil & lubricants	92,000.00	
Other operating expenses	0	
Routine maintenance – vehicles and other transport equipment	0	
Routine maintenance – other assets	0	
<b>Total</b>	<b>1,528,259.00</b>	<b>xxx</b>

**5.COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	150000	
Committee allowance	4242500	

**TOTAL** **4392500**



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

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**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools	11,500,000.00	
Transfers to secondary schools	21,326,463.00	xx
Transfers to Tertiary institutions	700,000.00	
Transfers to Health institutions	3,500,000.00	xx
		xx
<b>TOTAL</b>	<b>37,026,463.00</b>	<b>xx</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	8,055,500.00	xx
Bursary -Tertiary	10,040,500.00	
Bursary-Special schools		
Mocks & CAT	1,620,000.00	
water		xx
food security		xx
Electricity		
Security		
Roads	14,398,629.00	
Sports	-	
Environment	562,210.00	
Emergency Projects	3,363,381.00	
<b>Total</b>	<b>38,040,220.00</b>	<b>xx</b>

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

**8. SOCIAL SECURITY BENEFITS**

	2013 - 2014
	Kshs
Government pension and retirement benefits	0
Social security benefits in cash and in kind	0
Employer Social Benefits in cash and in kind	0
<b>Total</b>	<b>00</b>

**9. ACQUISITION OF ASSETS**

**Non Financial Assets**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		xx
Construction of Buildings		xx
Refurbishment of Buildings		xx
Purchase of Vehicles		xx
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		xx
Purchase of office furniture and fittings	729000	xx
Purchase of computers ,printers and other IT equipments		xx
Purchase of photocopier		xx
Purchase of other office equipments		xx
Purchase of soft ware		xx
Acquisition of Land		xx
<b>Total</b>	<b>729000</b>	<b>xx</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. OTHER PAYMENTS**

**2013 - 2014**  
**Kshs**



**CONSTITUENCIES DEVELOPMENT FUND – MATUNGU CONSTITUENCY**  
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Budget Reserves	0
Civil Contingency Reserves	0
Capital Transfers to Non-Financial Public Enterprises	0
Capital Transfer to Public Financial Institutions and Enterprises	0
Capital Transfer to Private Non-Financial Enterprises	0
Other expenses	0
Domestic Accounts	0
	<b>00</b>

**11. Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Mumias Branch A/C no 01120069115100</i>	48179280.1	xxx
		xxx
		xxx
<b>Total</b>	<b>48179280.1</b>	<b>xxx</b>

**12. CASH IN HAND**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Location 1	0
Location 2	0
Location 3	0
Other Locations ( <i>specify</i> )	0
	0
<b>Total</b>	<b>00</b>

**CONSTITUENCIES DEVELOPMENT FUND – MATUNGU CONSTITUENCY**  
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*[Provide cash count certificates for each]*

**13. OUTSTANDING IMPRESTS**

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Julius Oketch</i>	727500	0	727500
	0	0	0
	0	0	0
	0	0	0
	0	0	0
<b>Total</b>	<b>727500</b>	<b>0</b>	<b>727500</b>

**14. Cash equivalents (short-term deposits)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>	<b>2013 - 2014</b>
			<b>Kshs</b>
<i>NONE</i>	0		0
<b>Total</b>			<b>00</b>

**15. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	1006000.	-
Cash in hand	1	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-



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

<b>Total</b>	0	-
	<b>1006000.1</b>	

**16. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	
	<b>Kshs</b>	
Bank accounts		0
Cash in hand		0
Cash equivalents (short-term deposits)		0
Imprest		0
Receivables		0
Payables		0
		0
<b>Total</b>		<b>000</b>

**17. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>NIL</i>	<i>2013/2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>NONE</i>	<i>NIL</i>