

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
KURESOI NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Label Lead
By Hon. A. Suake (Koms)
on behalf of 07.10.2015
(P.M.)

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kuresoi North Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

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 preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the public Audit Act, 2003. 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 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 management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of opinion

1. Statement of Compliance and Basis of Preparation of Financial Statements

Note VI (a) on page 7 indicates that the financial statements are reported in Kenya shillings and values are rounded up to the nearest thousand (Kshs.000). However, perusal of the financial statement reveals that this has not been the case. The note is therefore misleading.

2. Transfers to Other Government Units

The Statement of Receipts and Payments for the year ended 30 June 2014 reflects Funds transferred to other Government units amounted to Kshs.30,226,551.80. However, the CDF did not present authority to transfer these fund for audit verification. Further, there was no evidence to show how the funds were utilized by the recipient units. Note 7 to financial statement reflects transfers of Kshs.13,680,000.00 and Kshs.8,400,000.00 that were transferred to primary and secondary schools respectively, which amounts to Kshs.22,080,000. Management did not explain where the balance of Kshs.8,146,551.80 was transferred to.

In the circumstances, it was not possible to confirm the validity of the entire expenditure of Kshs.30,226,551.80 as at 30 June 2014.

3. Acquisition of Assets

The statement of receipts and payments also reflects a nil balance for acquisition of assets.

This is despite the fact that the Constituency Development Fund Committee had purchased a plot at a cost of Kshs 600,000.00 on which to develop a CDF office The said office was constructed at a cost of Kshs.5,900,000.00. The fund did not present any document to show how the transaction and procurement was carried out. In addition, the CDF Committee and the fund management did not provide ownership documents for the plot.

Further, the statement of receipts and payments reflects a surplus of Kshs.18,801,225.00. However, it excludes the expenditure for acquisition of land of Kshs.600,000.00 and

construction of the CDF office of Kshs.5,900,000.00. The reported surplus of Kshs.18,801,225.00 has therefore been overstated by Kshs.6,500,000.00.

In consequence, the accuracy and validity of the reported surplus could not be confirmed.

4. Cash and Cash Equivalent

The statement of financial assets and liabilities as at 30 June 2014 reflects a bank balance of Kshs.18,801,225.50 while the cashbook reflects Kshs.17,865,724.55. This resulted in an unexplained difference of Kshs.935,500.95. In addition, the reported bank balance has not been supported by bank reconciliation certificates.

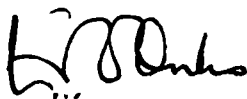
In the circumstances therefore, the correctness of the cashbook balance of Kshs.18,801,225.50 could not be confirmed.

5. Outstanding Imprest

The total overdue imprest as at 30 June 2014 stood at Kshs.493,000.00. The management did not explain why the overdue imprest had not been surrendered or recovered from the officers concerned. This was therefore a breach of financial regulations.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 August 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

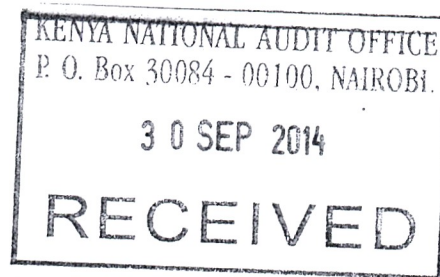
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/171

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS
Auditor General,
Kenya National Audit Office
P.O Box 30084 – 00100
NAIROBI.



Dear Sir,

RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Kuresoi North Annual Accounts for your necessary action.

Yours faithfully,

YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning,
Ministry of Devolution and Planning
P.O Box 30005 - 00100
NAIROBI.

[12TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KURESOI NORTH

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	Johnstone Kering
3.	District Accountant	Peter Mokaye Omare

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. Samuel Maritim	Male nominee	Chairman
2. Johnstone Kering	Fund Account Manager	Ex-officio Member
3. Silas G. Gatobu	National Government official	Member
4. Langat Emmanuel	Male Nominee (Youth)	Member
5. Samuel A. Matundura	Male Nominee	Member
6. Nancy C. Ngerechi	Female Nominee (Youth)	Member
7. Rael C. Soi	Female Nominee	Member
8. Rosemary W. Nyaga	Female Nominee	Member
9. Peter K. Kapketwony	Male Nominee	Member
10. Richard Chelule	Male Nominee	Member

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 27-20106
CDF office
Highland-Sirikwa Road
Molo, Kenya

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 723,499,782
E-mail: cdfkuresoinorth@cdf.go.ke
Website:

(g) Entity Bankers

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

1. Equity bank
Molo Branch
A/c no: 0230261662434
P.O BOX 927,
MOLO.

(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 KURESOI NORTH 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 KURESOI NORTH 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 KURESOI NORTH 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 Kuresoi North 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 Kuresoi North 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 KURESOI NORTH CDF financial statements were approved and signed on _____ 2014.


SAMUEL MARITIM
Chairman - CDFC


JOHNSTONE KERING
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	74,237,528.00
Proceeds from Sale of Assets	2	0.00
Other Receipts	3	0.00
TOTAL RECEIPTS		74,237,528.00
PAYMENTS		
Compensation of Employees	4	818,750.00
Use of goods and services	5	150,000.00
Committee meeting allowances	6	2,127,000.00
Transfers to Other Government Units	7	30,226,551.80
Other grants and transfers	8	22,114,000.00
Social Security Benefits	9	0.00
Acquisition of Assets	10	0.00
Other Payments	11	0.00
TOTAL PAYMENTS		55,436,302.50
SURPLUS/DEFICIT		18,801,225.50

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

SAMUEL MARITIM

Chairman - CDFC

JOHNSTONE KERING

Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	18,801,225.50
Cash Balances (sale of tenders,hire of grader)	13	0.00
Outstanding Imprests	14	493,000.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00
TOTAL FINANCIAL ASSETS		19,294,,225.50
 REPRESENTED BY		
Fund balance b/fwd 1st July...	16	0.00
Surplus/Defict for the year		19,294,225.50
Prior year adjustments	17	0.00
NET LIABILITIES		0.00

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


SAMUEL MARITIM


JOHNSTONE KERING

Chairman - CDFC

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	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	1,128,732.00	0	1,128,732.00	818,750.70	309,981.30	27.4%
Use of goods and services	2,231,197.10	0	2,231,197.10	150,000.00	2,081,197.10	93.3%
Committee Members Expenses	2,918,000.00	0	2,918,000.00	2,127,000.00	791,000.00	27.1%
Transfers to Other Government Units	36,912,759.90	0	36,912,759.90	30,226,551.80	6,686,208.10	18.1%
Other grants and transfers	31,046,839.00	0	31,046,839.00	22,114,000.00	8,932,839.00	28.8%
Social Security Benefits		0				
Acquisition of Assets		0				
Finance Costs, including Loan Interest		0				
Repayment of principal on Domestic and Foreign borrowing		0				
Other Payments		0				
TOTALS	74,237,528.00	-	74,237,528.00	55,436,302.50	18,801,225.50	25.3%

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


SAMUEL MARTIM
Chairman - CDFC


JOHNSTONE KERING
Fund Account Manager

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

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 – KURESOI NORTH 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
		Kshs
Normal Allocation	AIE NO: A 709979	2,000,000.00
	AIE NO: A 735570	27,695,011.20
	AIE NO...735897	44,542,516.80
	AIE NO.....	
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	74,237,528.00

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
Total	00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014
	Kshs
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>
Total	<u><u>0</u></u>

4. COMPENSATION OF EMPLOYEES

	2013 - 2014
	Kshs
Basic salaries of permanent employees	
Basic wages of casual labour	0
Basic wages of temporary employees	818,750.70
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>
Total	<u><u>818,750.70</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014
	Kshs
Utilities, supplies and services	0
Communication, supplies and services	5,750.00
Domestic travel and subsistence	35,605.00
Foreign travel and subsistence	0
Printing, advertising and information supplies & services	22,169.00
Rentals of produced assets	0
Training expenses	0
Hospitality supplies and services	0
Insurance costs	0
Specialised materials and services	0
Office and general supplies and services	68,296.00
Other operating expenses	14,180.00
Routine maintenance – vehicles and other transport equipment	0
Routine maintenance – other assets	4,000.00
Total	<u>150,000.00</u>

6.

COMMITTEE EXPENSES

	Description	2013 - 2014
		Kshs
2210802	Other committee expenses (M&E)	1,364,500.00
2210809	Committee allowance	762,500.00
	TOTAL	2,127,000.00

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs
Transfers to Central government entities:	
Transfers to primary schools (13,680,000.00)	
Transfers to secondary schools (8,400,00.00)	
Transfers to Tertiary institutions (0.00)	
	30,226,551.80
Transfers to Counties	
(insert name of budget agency)	0
(insert name of budget agency)	0
TOTAL	<u>30,226,551.80</u>

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014 Kshs
2640101	Bursary -Secondary	4,639,000.00
2640102	Bursary -Tertiary	3,061,000.00
2640104	Bursary-Special schools	150,000.00
2640105	Mocks & CAT	-
2640504	water	1,550,000.00
2640505	food security(AGRICULTURE)	2,050,000.00
2640506	Electricity	-
2640507	Security	1,100,000.00
2640508	Roads	8,050,000.00
2640509	Sports	-
2640510	Environment	-
2640511	HEALTH	8,146,551.80
2640200	Emergency Projects	1,514,000.00
	Total	22,114,000.00

CONSTITUENCIES DEVELOPMENT FUND – KURESOI NORTH CONSTITUENCY

Reports and Financial Statements

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

9. 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
Total	00

10. ACQUISITION OF ASSETS

Non-Financial Assets

	2013 - 2014
	Kshs
Purchase of Buildings	00
Construction of Buildings	00
Refurbishment of Buildings	00
Construction of Roads	00
Construction and Civil Works	00
Overhaul and Refurbishment of Construction and Civil Works	00
Purchase of Vehicles and Other Transport Equipment	00
Overhaul of Vehicles and Other Transport Equipment	00
Purchase of Household Furniture and Institutional Equipment	00
Purchase of Office Furniture and General Equipment	00
Purchase of Specialised Plant, Equipment and Machinery	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00
Purchase of Certified Seeds, Breeding Stock and Live Animals	00
Research, Studies, Project Preparation, Design & Supervision	00
Rehabilitation of Civil Works	00
Acquisition of Strategic Stocks and commodities	00
Acquisition of Land	00
Acquisition of Intangible Assets	00
<u>Financial Assets</u>	00
Domestic Public Non-Financial Enterprises	00
Domestic Public Financial Institutions	00
Foreign financial Institutions operating Abroad	00
Other Foreign Enterprises	00
Foreign Payables - From Previous Years	00
Total	00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

CONSTITUENCIES DEVELOPMENT FUND – KURESOI NORTH CONSTITUENCY

Reports and Financial Statements

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

11. OTHER PAYMENTS

	2013 - 2014
	Kshs
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
	<u>00</u>

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>EQUITYBANK, Account No: 0230261662434. KHS</i>	-	-	18,801,225.50	0.00
Total			<u>18,801,225.50</u>	<u>0.00</u>

13. CASH IN HAND

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

[Provide cash count certificates for each]

CONSTITUENCIES DEVELOPMENT FUND – KURESOI NORTH CONSTITUENCY

Reports and Financial Statements

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

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>Johnstone Kering</i>	443,000.00	0.00	443,000.00
<i>Daniel Komen</i>	50,000.00	0.00	50,000.00
Total	<u>493,000.00</u>	<u>0.00</u>	<u>493,000.00</u>

15. Cash equivalents (short-term deposits)

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

16. BALANCES BROUGHT FORWARD

	2013 - 2014
	Kshs
Bank accounts	0.00
Cash in hand	0.00
Cash equivalents (short-term deposits)	0.00
Imprest	0.00
Receivables	0.00
Payables	0.00
	<u>0.00</u>
Total	<u>0.00</u>

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0

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Cash equivalents (short-term deposits)	0
Imprest	493,000.00
Receivables	0
Payables	0
	0
Total	493,000.00

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER –(ANNEX A)

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>

000

18.3 PAYABLES

Kshs
0
0
0
0

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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>

000

18.3 PAYABLES

Kshs

0

0

0

0

00

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>AIE NO... A709979</i>	<i>2,000,000.00</i>	
<i>AIE NO....A735570</i>	<i>27,695011.20</i>	
<i>AIE NO,...A750115</i>	<i>44,542,516.80</i>	

ASSET REGISTER FOR KURESOI NORTH CONSTITUENCY(ANNEX A)

S/N	ASSET DESCRIPTION	ASSET NUMBER	ASSET SERIAL NUMBER/REG. NO	ACQUISITION DATE	COST(KSHS)	QUANTITY	CONDITION
1	Dell computer(17") TFT	CDF/171/001		Supplied by CDF Board		1	good condition-in use
2	Scanner	CDF/171/002		Supplied by CDF Board		1	good condition-in use
3	UPS	CDF/171/003		Supplied by CDF Board		1	Stalled-not in use
4	Printer	CDF/171/004		Supplied by CDF Board		1	good condition-in use
5	Flash Disk	CDF/171/005			600	1	good condition-in use
6	Sony Cyber Shot DCS-w810 20.1 MP	CDF/171/006	*5470899, *547091, *5470898	27/5/2014	60,000.00	3	good condition-in use
7	Scandisk SD Cards-camera storage(4GB)	CDF/171/007		27/5/2014	3,000.00	3	good condition-in use
8	Vehicle Tappallins	CDF/171/008		29/4/2014	18,500.00	1	good condition-in use
11	Paper Punch	CDF/171/011		2/2/2014		1	Good,in use
12	Stapler, Kangaroo	CDF/171/012				1	Good,in use

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY
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Rehabilitation and Renovation of Plant, Machinery and Equip.	0	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	XX
Research, Studies, Project Preparation, Design & Supervision	0	XX
Rehabilitation of Civil Works	0	XX
Acquisition of Strategic Stocks and commodities	0	XX
Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
Financial Assets		
Domestic Public Non-Financial Enterprises	0	XX
Domestic Public Financial Institutions	0	XX
Foreign financial Institutions operating Abroad	0	XX
Other Foreign Enterprises	0	XX
Foreign Payables - From Previous Years	0	XX
Total	0	XX

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	0	XXX
Civil Contingency Reserves	0	XXX
Capital Transfers to Non-Financial Public Enterprises	0	XXX
Capital Transfer to Public Financial Institutions and Enterprises	0	XXX
Capital Transfer to Private Non-Financial Enterprises	0	XXX
Other expenses	0	XXX
Domestic Accounts	0	XXX
	0	XXX

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Equity bank- Ruiru branch A/c No. 0870262101693</i>	0	0	35,510,865	0

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY
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Total			35,510,865	0

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0

[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>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
Total			0

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>Describe the nature of deposit</i>	0	0	0	0

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY

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

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

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	0	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	0	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

CONSTITUENCIES DEVELOPMENT FUND – JUJA CONSTITUENCY
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18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
0	0

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

