

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

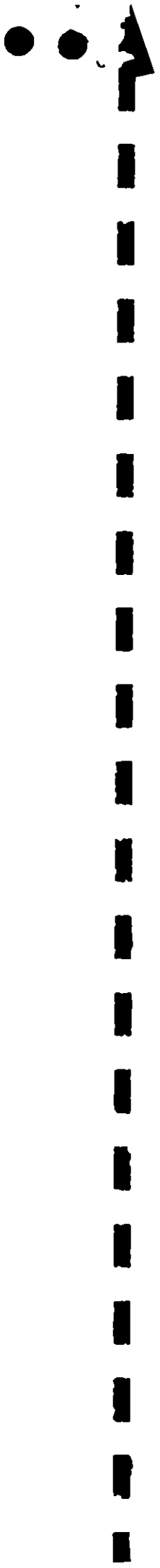
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Paper Laid
By the Leader of
Majority Party
Hon. Aden Duale
on Tuesday 27/10/15
[Signature]

REPORT
OF
THE AUDITOR-GENERAL
ON
CONSTITUENCIES DEVELOPMENT FUND
MAKADARA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI



KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Makadara Constituency for the year ended 30 June 2014 set out on pages 5 to 18, which comprise the statement of financial assets and liabilities as at 30 June, 2014, the statement of receipts and payments, 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 explanations which, to the best of my knowledge and beliefs were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 (1) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments,

the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The statement of receipts and payments reflects total payments of Kshs.139,310,846, which include an amount of Kshs.108,536,254 that was not analysed and supported with documentary evidence as detailed below:

Expenditure Item	Amount (Kshs.)
Compensation of employees	1,084,336
Use of goods and services	5,014,335
Committee Expenses	2,486,000
Transfer to other Government Units	54,675,942
Other Grants and Transfers	44,577,041
Social Security benefits	9,800
Other payments	688,800
	<u>108,536,254</u>

Consequently, the accuracy and validity of the expenditure items could not be ascertained.

2. Bursary Allocations and Disbursements

The statement of receipts and payments reflects an expenditure of Kshs.72,719,321 under other grants and transfers. Included in the amount is Kshs.17,879,300 relating to bursaries for needy students. Examination of records available as at 30 June revealed cheques totalling Kshs.1,025,000 meant for bursaries that were cancelled and reversed without any supporting documentation or approval. Consequently, the grants figure of Kshs.72,719,321 as presented in the financial statements is misstated.

3. Cash and Cash Equivalents

The statement of financial assets and liabilities reflects an amount of Kshs.41,474,440 on cash and cash equivalents, while the fund balance reflects an amount of

Kshs.40,842,087. The difference of Kshs.632,353 was attributed to balances brought forward from previous year. However, the bank statement reflected an amount of Kshs.41,025,709 resulting in a difference of Kshs.448,731 between the cash and cash equivalents and the bank statement which was not reconciled or explained. The cash book was not availed for audit review. Consequently, the accuracy and the validity of the figure presented could not be ascertained.

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.

Other Matter

Delayed Project Implementation

The statement of receipts and payments reflects an amount of Kshs.54,675,942 and Kshs.72,719,321 under transfer to other government entities and other grants and other payments respectively. Included in these amounts are projects' expenditure totalling Kshs.16,235,289 that were not implemented during the period as shown below:

Project Name	Amount Allocated
Road works for Buru Buru Phase III	4,752,530
Purchase of Constituency bus	7,000,000
Construction of fabricated house at Maringo Clinic	<u>4,482,759</u>
Total	<u>16,235,289</u>



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

11 May 2015

○ ○



I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

- | | |
|----------------------------|----------------------------|
| 1. Hon. Bernard Mutura | Ex-Officio Member |
| 2. Antony Kimemia | Chairman |
| 3. William Mutisia Kamanda | Member |
| 4. Moses Macharia Kanyaro | Member |
| 5. Rose Syokau Mbuvi | Member |
| 6. George Shitsili Magani | Member |
| 7. Ann Lydia Wambui | Member |
| 8. Isaac Wamai Muchai | Member |
| 9. Teresia Wangui Maina | Secretary |
| 10. Suleiman Chege | Deputy County Commissioner |
| 11. Job Mutini Munyi | Fund Account Manager |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P O Box 41842-00100
KCB Building
6th Floor
Jogoo Road
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 724870038
E-mail cdfmakadara@cdf.go.ke/jmutini@cdf.go.ke
Website www.go.ke

[19TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MAKADARA

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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(g) Entity Bankers

- Equity Bank, Buruburu Branch
- Account number **0950262163417**
- P.O Box 75104, 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.

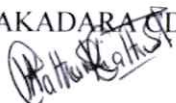
The Fund Account Manager in charge of the MAKADARA *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 MAKADARA *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 MAKADARA *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 MAKADARA *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 MAKADARA *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 MAKADARA *CDF* financial statements were approved and signed on 19-09-2014.

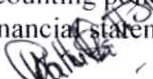

Antony Kimemia
Chairman - CDFC


MAKADARA CONSTITUENCY
DEVELOPMENT FUND Job Mutini Munyi
P.O. Box 41842-00100 Fund Account Manager
NAIROBI


III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	180,152,934.00	0.00
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		180,152,934.00	0.00
PAYMENTS			
Compensation of Employees	4	1,747,222.00	0.00
Use of goods and services	5	5,014,335.00	0.00
Committee meeting allowances	6	2,486,000.00	0.00
Transfers to Other Government Units	7	54,675,942.78	0.00
Other grants and transfers	8	72,719,321.12	0.00
Social Security Benefits	9	9,800.00	0.00
Acquisition of Assets	10	1,969,426.00	0.00
Other Payments	11	688,800.00	0.00
TOTAL PAYMENTS		139,310,846.90	0.00
SURPLUS/DEFICIT		40,842,087.10	0.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MAKADARA CDF financial statements were approved on 14-04-2014 and signed by:


Antony Kimemia
Chairman - CDFC

MAKADARA CONSTITUENCY
DEVELOPMENT FUND
P O. Box 41842-00100,
NAIROBI


Job Mutini Munyi
Fund Account Manager

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	41,474,440.45	0.00
Cash Balances (sale of tenders, hire of grader)	13	0.00	0.00
Outstanding Imprests	14	0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	0.00
TOTAL FINANCIAL ASSETS		<u>41,474,440.45</u>	<u>0.00</u>

REPRESENTED BY

Fund balance b/fwd 1st July...	16	632,353.35	0.00
Surplus/Deficit for the year (from stm of receipt & expenditure)		40,842,087.10	0.00
Prior year adjustments	17	0.00	0.00
NET LIABILITIES		<u>41,474,440.45</u>	<u>0.00</u>

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



Antony Kimemia
Chairman - CDFC

**MAKADARA CONSTITUENCY
DEVELOPMENT FUND
P. O. Box 41842-00100,
NAIROBI**

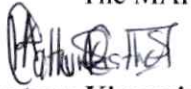


Job Mutini Munyi
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1747222	0	1747222	1747222	0	100.00%
Use of goods and services	5014335	0	5014335	5014335	0	100.00%
Committee Expenses	2486000	0	2486000	2486000	0	100.00%
Transfers to Other Government Units	54675942.78	0	54675942.78	54,675,942.78	0	100.00%
Other grants and transfers	72719321.12	0	72719321.12	72,719,321.12	0	100.00%
Social Security Benefits	9800	0	9800	9800	0	100.00%
Acquisition of Assets	1969426	0	1969426	1969426	0	100.00%
Other Payments	688800	0	688800	688800	0	100.00%
TOTALS	<u>139310846.9</u>	<u>0</u>	<u>139310846.9</u>	<u>139310846.9</u>	<u>0</u>	100.00%

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


Antony Kimemia
Chairman - CDFC

MAKADARA CONSTITUENCY
DEVELOPMENT FUND
P. O. Box 41842-00100,
NAIROBI.


Job Mutini Munyi
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 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.

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.

VII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES
1330400

1 TRANSFERS FROM CDF BOARD

		Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407	Normal Allocation	AIE NO.	0.00	
		AIE NO. 709820	20,226,091.00	0.00
		AIE NO 709823	50,283,818.00	0.00
		AIE NO.	40,543,706.00	
		AIE NO.	2,000,000.00	
		AIE NO. 735617	38,261,870.00	0.00
		AIE NO. 735863	28,837,449.00	
1330408	Conditional grants	AIE NO...	0.00	0.00
		AIE NO...	0.00	
		TOTAL	180,152,934.00	0.00

3510000

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

		2013 - 2014 Kshs	2012 - 2013 Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00

Reports and Financial Statements

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

3510801	Receipts from the Sale Plant Machinery and Equipment		
3510803	Receipts from the Sale of office and general equipment		
	Total	0.00	0.00

1400000

3 OTHER REVENUES

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

2110000

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	1,295,742.00	0.00
2110202 Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary	0.00	
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	451,480.00	0.00
Total	1,747,222.00	0.00

2200000

5 USE OF GOODS AND SERVICES

		2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	1,477,525.00	
2210104	Office rent	810,810.00	
2210200	Communication, supplies and services	0.00	
2210300	Domestic travel and subsistence	0.00	
2210500	Printing, advertising and information supplies & services	0.00	
2210600	Rentals of produced assets	0.00	
2210700	Training expenses	2,726,000.00	
2210800	Hospitality supplies and services	0.00	
2210900	Insurance costs	0.00	
2211000	Specialised materials and services	0.00	
2211100	Office and general supplies and services	0.00	
2211200	Fuel ,oil & lubricants	0.00	
2211300	Other operating expenses	0.00	
2220100	Routine maintenance – vehicles and other transport equipment	0.00	
2220200	Routine maintenance – other assets		
	Total	5,014,335.00	0.00

2210800

6 CDFC EXPENSES

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802	Other committee expenses	1,238,000.00	0.00
2210809	Committee allowances	1,248,000.00	0.00
	TOTAL	2,486,000.00	0.00

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204	Transfers to primary schools	21,688,857.21	0.00
2630205	Transfers to secondary schools	28,698,387.59	0.00
2630206	Transfers to Tertiary institutions	0.00	
2630207	Transfers to Health institutions	4,288,697.98	
		0.00	
		0.00	
	TOTAL	<u>54,675,942.78</u>	<u>0.00</u>

CONSTITUENCIES DEVELOPMENT FUND – MAKADARA CONSTITUENCY

Reports and Financial Statements

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

2640000

8 OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014 Kshs	2012 - 2013 Kshs
2640101	Bursary -Secondary	17,879,300.00	
2640102	Bursary -Tertiary	0.00	
2640104	Bursary-Special schools	0.00	
2640105	Mocks & CAT	0.00	
2640504	water	1,943,000.00	
2640505	food security	0.00	
2640506	Electricity	0.00	
2640507	Security	17,695,243.20	
2640508	Roads	22,668,797.92	
2640509	Sports	2,273,500.00	
2640510	Environment	2,270,000.00	
2640200	Emergency Projects	7,989,480.00	
	Total	<u>72,719,321.12</u>	<u>0.00</u>

2120000

9 SOCIAL SECURITY BENEFITS

		2013 - 2014 Kshs	2012 - 2013 Kshs
2120101	Employer contribution to NSSF	9,800.00	
	Total	<u>9,800.00</u>	<u>0.00</u>

Reports and Financial Statements

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

3100000

10 ACQUISITION OF ASSETS

	Non Financial Assets	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	1,969,426.00	0.00
	Purchase of computers ,printers and other IT equipments	0.00	0.00
3111002			
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>1,969,426.00</u>	<u>0.00</u>

11

Other Payments

688,800.00

0.00

Reports and Financial Statements

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

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Kangemi Branch</i>	41,474,440.45	xxx
<i>Account no. 1370261760659</i>	xxx	xxx
	xxx	xxx
Total	41,474,440.45	0.00

13 CASH BALANCES (cash in hand)

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

[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>JOB MUTINI</i>	0.00	0.00	0.00
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
Total			<u>0.00</u>

15 Cash equivalents (short-term deposits)

<i>Name of Bank, Account No. & currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	<i>2013 - 2014</i>	<i>2012 - 2013</i>
			<i>Kshs</i>	<i>Kshs</i>
<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	012 - 2013
	Kshs	Kshs
Bank accounts	632,353.35	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Receivables	xxx	-
Payables	xxx	-
Total	632,353.35	-

[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

	2013 - 2014	012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Receivables	xxx	-
Payables	xxx	-
Total	0.00	-

18 OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

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1. The Teachers Service Commission (Code of Regulations for Teachers) 2015 and the Explanatory Memorandum. **27.10.2015 Hon Duale**
2. The Report of the Auditor-General on the Financial Statements of the Constituencies Development Fund (CDF) for the year ended 30th June, 2014 and the certificates therein in respect of Suba Constituency, Emuhaya Constituency, Bomachoge Borabu Constituency, Bomachoge Chache Constituency, Kasipul Constituency, North Mugirango Constituency, South Mugirango Constituency, Lugari Constituency, Makadara Constituency, Nyakach Constituency, Ugunja Lagdera Constituency, Seme Constituency, Butere Constituency, Nyakach Constituency, Ugunja Constituency, Luanda Constituency and Nyando Constituency. **27.10.2015 Hon Duale**
3. The Report of the Departmental Committee on Finance, Planning and Trade on the consideration of H.E. President's Memoranda on the Excise Duty Bill, 2015. **27.10.2015. Hon Langat**
4. The Report of the Departmental Committee on Health on its consideration of the Health Bill, 2015. **27.10.2015. Hon pukose**
5. The Report of the Departmental Committee on Energy, Communication and Information on its consideration of the Petroleum (Exploration, Development and Production) Bill, 2015. **27.10.2015. Hon Kamau**
6. The Report of the Departmental Committee on Transport, Public Works and Housing on its consideration of the Kenya Roads Bill, 2015. **27.10.2015. Hon Kamanda**
7. The Report of the Auditor-General on the Financial Statements of the Constituencies Development Fund (CDF) for the year ended 30th June 2014 and the Certificates therein in respect of the following constituencies:- Alego Usonga Constituency; Kisumu Central Constituency; Westlands Constituency; Ugenya Constituency; Bobasi Constituency; Matungu Constituency; Kitutu Chache North Constituency; Nyaribari Chache Constituency; and, Rongo Constituency. **28.10.2015. Hon Katoo**
8. The Annual Reports and Financial Statements of the Engineers Board of Kenya for the year ended 30th June 2013 and 30th June 2014 and the Certificate of the Auditor-General therein. **28.10.2015. Hon Katoo**



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9. The Report of the Departmental Committee on Agriculture, Livestock and Cooperatives on the public petition by Nyeri coffee farmers in the matter of production and marketing of their coffee and payment of the dues owed to them. **28.10.2015. Hon Mbiuki**
10. The Report of the Departmental Committee on Agriculture, Livestock and Cooperatives on the visit to Mauritius for the First Indian Ocean Rim Association (IORA), Blue Economic Conference held from 2nd to 3rd September, 2015. **28.10.2015. Hon Mbiuki**
11. The Reports of the Departmental Committee on Energy, Communication and Information on:-
- (i) The visit to the Atomic Energy Corporation, Rosatom in Moscow, Russia between 7th and 13th July, 2015
 - (ii) The Commonwealth Telecommunication Broadband Forum held in Abuja, Nigeria from 15th to 19th June, 2015 **28.10.2015. Hon Kamau**
- 12 The Reports of the Departmental Committee on Justice and Legal Affairs on:- **28.10.2015. Hon Kajuju**
- 1. The Petition on the matter of election of the Chairperson of the Agricultural Society of Kenya (ASK).
 - 2. The Petition for the introduction of Anti-Homosexuality Bill;
 - 3. The Petition to amend the Constitution of Kenya, 2010.
 - 4. The Petition on enactment of Legislation to provide for the registration of all properties in Kenya.
 - 5. The Petition on Review of Criminal Laws, that is the Penal Code and Criminal Procedure Code to align them with the provisions of the Constitution of Kenya.
 - 6. The Petition for Mandatory Voter Registration and Compulsory Voting led by the Chairperson, Departmental Committee Justice and legal Affairs.
- 13 The Reports of the Departmental Committee on Justice and Legal Affairs on its consideration of the Legal Aid Bill 2015; the Statute Law (Miscellaneous Amendments) Bill 2015; the Statute Law (Miscellaneous Amendments) No.2 Bill, 2015; the Constitution of Kenya (Amendment Bill) No. 5, 2015 on behalf the Chairperson, Departmental Committee on Justice and Legal Affairs. **28.10.2015. Hon Kajuju**

