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REPORT

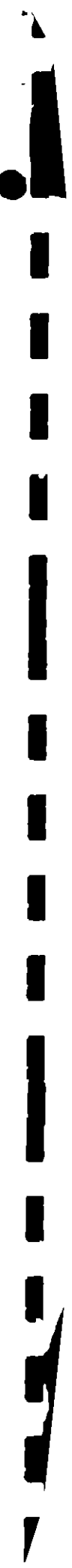
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KABETE 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 - KABETE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kabete Constituency set out on pages 4 to 18, which comprise the statement of receipts and payments as at June 30, 2014, and the statement of financial assets and liabilities, summary statement of appropriation, summary of significant accounting policies and notes to the financial statements in accordance with the provisions of Article 229 of the Constitution of Kenya, and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7(2) 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 and submits the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 judgment, 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 Financial Statements**

The financial statements presented for audit for the year ended 30 June 2014 did not include statement of cash flows as required by the International Public Sector Accounting Standards (Cash Basis). Further, the accounts balances reflected in the statements were not supported by a trial balance and ledgers as at 30 June 2014.

As a result, the completeness and accuracy of the financial statements as at 30 June 2014 could not be confirmed.

#### **2. Failure to Close Bank Account**

Kikuyu Constituency was split in two constituencies in 2012 creating Kabete and Kikuyu Constituencies. It was observed that after splitting, although the two constituencies opened separate bank accounts for their respective CDF activities, the CDF account No. 1102946036 at the KCB Kikuyu Branch, operated by the former Kikuyu CDF was not closed and the two new constituencies (Kikuyu and Kabete) jointly confirmed to operate it. However, the bank balances in this account as at 30 June 2014 attributed to each of the new constituencies were not disclosed.

Further, the total CDF disbursements received in the joint account after splitting of the constituency was also not disclosed. Similarly, the payments/disbursements made from the joint account in respect of projects and other expenses for Kabete Constituency were not disclosed in the financial statements.

In the circumstances, it was not possible to confirm the accuracy of transactions in the bank account operated jointly by the two CDFs.

#### **3. Undisclosed Receipts**

The statement of receipts and payments reflects total receipts of Kshs.26,942,361.20 for the year then ended. This amount comprises of transfers from CDF Board only. However, during the year, the CDF collected Kshs.423,000 from the sale of tenders which was not disclosed as part of receipts in the statement of receipts and payments. Further,

A.I.E No. A750127 dated 17 June 2014 of Kshs.20,413,541.50 disbursed to the CDF during the year had not been included as part of transfers from the Board under the category of receipts.

Under the circumstances, the accuracy and completeness of the total receipts by the CDF during the year could not be ascertained.

#### **4. Cash and Bank Balances Inaccuracies**

The bank balance as per the cash book at Equity Bank as at 30 June 2014, reflected a balance of Kshs.5,483,070.00. However, the bank balance as per bank certificate as shown in the bank reconciliation statement was Kshs.27,836,246.00. Further, the bank statements as per bank reconciliation statement reflected a bank balance of Kshs.9,087,912 as at 30 June 2014. Included in one of the reconciling item, was a receipt in the bank statement not recorded in the cash book of Kshs.20,413,541.80. This amount relates to an AIE No. A750127 dated 17 June 2014 which was a disbursement for CDF. The bank balance certificates and the bank statements indicated in the bank reconciliation statement were however not availed for audit verification.

Consequently, it has not been possible to confirm the accuracy of the cash and bank balances of Kshs.5,483,070.00 as at 30 June 2014.

#### **5. Other Grants and Transfers**

Included in the Other Grants and Transfers balance of Kshs.18,795,608 as at 30 June 2014 in the statement of receipts and payment is an amount of Kshs.14,626,000 being Bursary to Secondary, Tertiary, Special school mocks and CATs. However, the expenditure of bursaries was not supported by schedules or details of the beneficiaries.

As a result, it has not been possible to ascertain the propriety of the expenditure of these bursaries.

#### **6. Unapproved Appropriation of Emergency Funds**

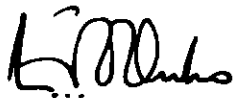
Audit of financial records maintained by Kabete CDF disclosed that the CDF re-allocated a total of Kshs.3,587,012 from the Emergency budget to fund other activities which were not of emergency in nature. However, no Fund Board Approval was availed for audit in regard to the re-allocation of funds for application to other unrelated activities.

Under the circumstances, the emergency projects are likely to suffer funding due to diversion of emergency funds to non emergency projects.

#### **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 the Fund as at 30 June 2014, and its financial performance for the year then

ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and does not comply with the Public Finance Management Act 2012 and the Constituencies Development Fund Act, 2013



**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**10 September 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – KABETE**

**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)**

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... CONSTITUENCY

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

**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	Yusuf Mbuno
2.	Fund Account Manager	Isabella N Mwangi
3.	District Accountant	Teresia Wando

**(d) Fiduciary Oversight Arrangements**

List the CDFC as gazetted

- |                                   |                                   |
|-----------------------------------|-----------------------------------|
| 1. CHARLES THAIRU MUNGAI NDUNGI - | CDFC CHAIRPERSON                  |
| 2. JOHN NJUGUNA NJAU -            | MEMBER                            |
| 3. ISABELLA N MWANGI -            | FUND ACCOUNT MANAGER (ex-officio) |
| 4. HIRAM THUME KIMOTHO-           | MEMBER(YOUTH REPRESENTATIVE)      |
| 5. IRENE WAMBUI KIMANI-           | MEMBER                            |
| 6. NJOKI NJOROGE NJEHU-           | MEMBER                            |
| 7. AGNES WACEKE MUINAMU-          | MEMBER(YOUTH REPRESENTATIVE)      |
| 8. EVANSON BORO KIGOMO-           | MEMBER (PLWD)                     |
| 9. MIRIAM MUTHONI NJIHIA-         | MEMBER                            |
| 10. HON. GEORGE MUCHAI -          | MEMBER OF PARLIAMENT              |
| 11. DOMINIC KIARIE-               | ASSISTANT COUNTY COMMISSIONER     |

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 515-00614  
Wangige

**PHYSICAL ADDRESS**

Wangige Mwimuto Road  
Wangige Health Centre Compound  
Kabete CDF road  
Wangige, Kenya

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254) 0722 297710

**(g) Entity Bankers**

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

1. Equity bank  
Kikuyu  
A/c no: **0570262055564**  
P.O BOX  
Kikuyu

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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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 KABETE 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 KABETE 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 KABETE 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 KABETE 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 KABETE 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 KABETE CDF financial statements were approved and signed on 22/09 2014.

CHARLES THAIRU MUNGAI NDUNGI

Chairman - CDFC



**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014
		Kshs
<b>RECEIPTS</b>		
Transfers from CDF board-AIEs' Received	1	<b>26,942,361.20</b>
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
<b>TOTAL RECEIPTS</b>		<b>26,942,361.20</b>
<b>PAYMENTS</b>		
Compensation of Employees	4	88,000.00
Use of goods and services	5	235,581.00
Committee expenses	6	341,000.00
Transfers to Other Government Units	7	0
Other grants and transfers	8	18,795,608.00
Social Security Benefits	9	800.00
Acquisition of Assets	10	1,998,302.00
Other Payments	11	0
<b>TOTAL PAYMENTS</b>		<b>21,459,291.00</b>
<b>SURPLUS/DEFICIT</b>		<b>5,483,070.20</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE CDF financial statements were approved on 22<sup>nd</sup> 2014 and signed by:

*Charles Thairu Mungai Ndungi*  
**Charles Thairu Mungai Ndungi**

**Chairman - CDFC**

FUND ACCOUNT MANAGER  
KABETE CDF  
A\*  
*Isabella N Mwangi*  
**Isabella N Mwangi**  
Fund Account Manager  
Tel: 020-297710

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

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances ( as per the cash book)	12	5,483,070.20
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	0
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,483,070.20</b>
<b>REPRESENTED BY</b>		
<b>Fund balance b/fwd 1st July...</b>	16	0
<b>Surplus/Defict for the year</b>		<b>5,483,070.20</b>
<b>Prior year adjustments</b>	17	0
<b>NET LIABILITIES</b>		<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE CDF financial statements were approved on 22/09 2014 and signed by:

**Charles Thairu Mungai Ndungi**  
  
 Chairman - CDFC

**Isabella N Mwangi**  
  
**Fund Account Manager**  
 Tel: 0722-297710

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

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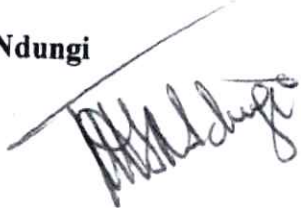
**V: SUMMARY STATEMENT OF APPROPRIATION**

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	955,200.00	0	955,200.00	88,000.00	(867,200.00)	9.2%
Use of goods and services	1,444,388.70	0	1,444,388.70	235,581.00	(1,208,807.70)	16.3%
Committee Members Expenses	1,368,000.00	0	1,368,000.00	341,000.00	(1,027,000.00)	24.9%
Transfers to Other Government Units	4,200,000.00	0	4,200,000.00	0	(4,200,000.00)	0%
Other grants and transfers	57,383,514.30	0	57,383,514.30	18,795,608.00	(38,587,906.30)	32.7%
Social Security Benefits	4,800.00	0	4,800.00	800.00	(4,000.00)	16.6%
Acquisition of Assets	2,000,000.00	0	2,000,000.00	1,998,302.00	(1,698.00)	100%
Finance Costs, including Loan Interest	-	0	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	0	-	-	-	-
Other Payments	-	0	-	-	-	-
<b>TOTALS</b>	<b>67,355,903.00</b>	<b>-</b>	<b>67,355,903.00</b>	<b>21,459,291.00</b>	<b>(45,896,612.00)</b>	<b>31.8%</b>

The KABETE CDF financial statements were approved on 22/09 2014 and signed by:

**Charles Thairu Mungai Ndungi**

**Chairman - CDFC**



FUND ACCOUNT MANAGER  
 22/09 2014  
**Isabella N Mwangi**  
 0722-297710  
**Fund Account Manager**

# **CONSTITUENCIES DEVELOPMENT FUND - KABETE CONSTITUENCY**

## **Reports 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 – KABETE 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 – KABETE 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**

	<b>Description</b>	<b>2013 - 2014</b>
		<b>Kshs</b>
	AIE NO: A 735838	26,942,361.20
<b>Normal Allocation</b>		
	AIE NO:	-
	AIE NO...	-
	AIE NO.....	-
<b>Conditional grants</b>	AIE NO...	-
	AIE NO...	-
	<b>TOTAL</b>	<b>26,942,361.20</b>

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

	<b>2013 - 2014</b>
	<b>Kshs</b>
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 – KABETE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. 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>

**4. COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Basic salaries of permanent employees	
Basic wages of casual labour	0
Basic wages of contractual employees	88,000.00 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>88,000.00</u></u>

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**CONSTITUENCIES DEVELOPMENT FUND – KABETE 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**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Utilities, supplies and services	0
Communication, supplies and services	0
Domestic travel and subsistence	0
Foreign travel and subsistence	0
Printing, advertising and information supplies & services	0
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	194,081.00
Other operating expenses-security	30,000.00
Routine maintenance – furniture labelling	11,500.00
Routine maintenance – other assets	0
<b>Total</b>	<b><u>235,581.00</u></b>

**6. COMMITTEE EXPENSES**

	<b>Description</b>	<b>2013 - 2014</b>
		<b>Kshs</b>
2210802	Other committee expenses (M&E)	0
2210809	Committee allowance	341,000.00
		0
	<b>TOTAL</b>	<b>341,000.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – KABETE 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 (3,250,000.00)	
Transfers to secondary schools (3,050,000.00)	
Transfers to Tertiary institutions (700,000.00)	
	0
Transfers to Counties	
(insert name of budget agency)	0
(insert name of budget agency)	0
<b>TOTAL</b>	<b>0</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

		2013 - 2014
		Kshs
2640101	Bursary -Secondary	10,264,000.00
2640102	Bursary -Tertiary	4,202,000.00
		160,000.00
2640104	Bursary-Special schools	-
2640105	Mocks & CAT	-
2640504	water	2,020,000.00
2640505	food security(AGRICULTURE)	0
2640506	Electricity	-
2640507	Security	-
2640508	Roads	0
2640509	Sports	0
2640510	Environment	0
2640511	HEALTH	0
2640200	Emergency Projects	2,149,608.00
	<b>Total</b>	<b>18,795,608.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – KABETE CONSTITUENCY**  
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**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Government pension and retirement benefits	0
Social security benefits in cash and in kind	0
Employer contribution to NSSF	800.00
<b>Total</b>	<b>800.00</b>

**10. ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Purchase of Buildings	0
Construction of Buildings	0
Refurbishment of Buildings	0
Construction of Roads	0
Construction and Civil Works	0
Overhaul and Refurbishment of Construction and Civil Works	0
Purchase of Vehicles and Other Transport Equipment	0
Overhaul of Vehicles and Other Transport Equipment	0
Purchase of Household Furniture and Institutional Equipment	0
Purchase of Office Furniture and Fittings	1,998,302.00
Purchase of Specialised Plant, Equipment and Machinery	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0
Research, Studies, Project Preparation, Design & Supervision	0
Rehabilitation of Civil Works	0
Acquisition of Strategic Stocks and commodities	0
Acquisition of Land	0
Acquisition of Intangible Assets	0
<b><u>Financial Assets</u></b>	<b>0</b>
Domestic Public Non-Financial Enterprises	0
Domestic Public Financial Institutions	0
Foreign financial Institutions operating Abroad	0
Other Foreign Enterprises	0
Foreign Payables - From Previous Years	0
<b>Total</b>	<b>1,998,302.00</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
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
			Kshs
<i>EQUITYBANK, KIKUYU BRANCH, Account No: 0570262055564 KHS</i>	-	-	5,483,070.20
<b>Total</b>			<u><u>5,483,070.20</u></u>

**13. 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
	<u>0</u>
<b>Total</b>	<u><u>00</u></u>

***[Provide cash count certificates for each]***

**CONSTITUENCIES DEVELOPMENT FUND – KABETE CONSTITUENCY**  
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**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>
NONE	0	0	0
<b>Total</b>			<b>00</b>

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

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

**16. BALANCES BROUGHT FORWARD**

	<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
<b>Total</b>	<b>00</b>

*[Provide short appropriate explanations as necessary]*

**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Bank accounts	0
Cash in hand	0

**CONSTITUENCIES DEVELOPMENT FUND – KABETE CONSTITUENCY**

**Reports and Financial Statements**

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

Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	0
<b>Total</b>	<b>000</b>

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

ITEM	AMOUNT	STATUS
Low back chairs	270,000.00	Good
Boardroom table	225,000.00	Good
Reception table	110,200.00	Good
Executive table	342,200.00	Good
High back leather	102,080.00	Good
Leather visitors chairs	176,320.00	Good
Fire proof cabinets	348,000.00	Good
Mata stackable chairs	139,200.00	Good
Photocopier	169,592.00	Good
Computer	89,900.00	Good
Printer	25,810.00	Good
	<b>1,998,302.00</b>	

**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>

**CONSTITUENCIES DEVELOPMENT FUND – KABETE CONSTITUENCY**

**Reports and Financial Statements**

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

**18.3 PAYABLES**

<b>000</b>
<b>Kshs</b>
0
0
0
0
<b>00</b>

*18.4 FUNDS DUE TO PROJECTS*

*Kanjeru Stadium sh 20,000,000.00*

*18.5 DISBURSEMENTS FROM THE BOARD*

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A IE NO. A735838</i>	<i>26,942,361.20</i>	<i>2013/2014</i>

