



KENYA NATIONAL AUDIT OFFICE



*laid by the
Leader of the Majority
Party, Hon. Aden Duale,
under Order No. 05
at 4:57 pm*

REPORT

OF

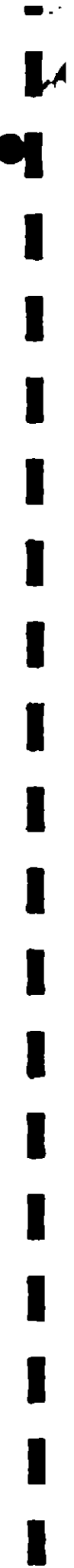
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - KIAMBU TOWN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

V. 25



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kiambu Town Constituency set out on page 4 to 16, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments 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 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 15 (2) 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 the 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 evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Accuracy and completeness of financial statements

The financial statements presented for the year ended 30 June 2014 did not include statement of cash flows as required by International Public Sector Accounting Standards (Cash Basis). In addition, no trial balance and ledgers were provided for audit review to support the financial statements balances.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014, could not be confirmed.

2.0 Irregular use of alternative procurement method

During the year under review, the contracts for construction of administration blocks, classrooms and laboratories at three secondary schools within Kiambu Town Constituency totaling Kshs.73,962,915 were procured through request for quotations instead of National Open Tender procurement method contrary to public procurement regulations.

In the circumstances, it has not been possible to ascertain the propriety of the works expenditure and whether the project effectively and efficiently met the intended purposes.

3.0 Single Sourcing for Security Services and Letting of CDF Office

During the year under review, Kiambu Town CDF management contracted a local security firm to provide security at CDF offices and rented an office from an individual in Kiambu Town. At the time of our audit, the CDF had paid total of Kshs.400,000 and Kshs.323,666 in respect of rent and security services respectively. However, these service providers were not identified through a competitive process contrary to the provisions of the Public Procurement and Disposal Act 2005. Consequently, the propriety of this expenditure could not be confirmed.

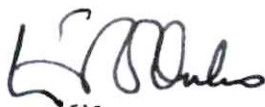
4.0 Unutilized Security Facility

During the year under review, a total of Kshs.3,081,766 was incurred towards construction of security facilities within the constituency namely, Ting'ang'a Chief's Camp, Kiringiti AP Post and Ngatia Assistant Chief's Office. However, despite the facilities being complete, they had not been put into use as at 30 June 2014.

In the circumstances, the residents may not receive value for money from these projects.

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 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

15 September 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

NAIROBI
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/2014/117

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 Kiambu Town Constituency 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.

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[30TH SEPTEMBER 2014]



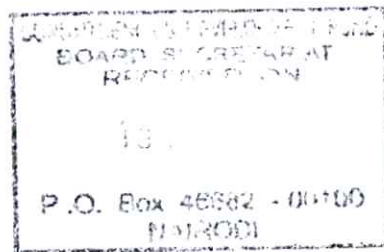
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CONSTITUENCIES DEVELOPMENT FUND – KIAMBU TOWN

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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CONSTITUENCIES DEVELOPMENT FUND - KIAMBU TOWN 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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	GumatoSharamo
3.	District Accountant	J.T. Mwangi

(d) Fiduciary Oversight Arrangements

CDFC as gazetted

- | | |
|-------------------------------|---------------------------------------|
| 1. Stephen MwauraNgugi | Chairman |
| 2. Fund Account Manager | Ex-Officio Member |
| 3. Deputy County Commissioner | National Government Official (Member) |
| 4. Joseph GithinjiNjiraini | Member |
| 5. Moses MachariaMburu | Member |
| 6. Mary NjeriNganga | Member |
| 7. Josephine W. Mwangi | Member |
| 8. Rose NguhiMwangi | Member |
| 9. Joseph KamauMuriithi | PWD REPRESENTATIVE |
| 10. Fr. David KimaniMbugua | NGO REPRESENTATIVE |

CONSTITUENCIES DEVELOPMENT FUND – KIAMBU TOWN CONSTITUENCY

Reports and Financial Statements

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

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 Kiambu Town *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 Kiambu Town *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 Kiambu Town *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 Kiambu Town *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 Kiambu Town *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 Kiambu Town *CDF* financial statements were approved and signed on 9/9 2014.


Stephen Mwaura
Chairman - CDFC

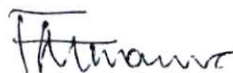

Gunito Sharamo
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	K
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	65,799,783.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		65,799,783.00	
PAYMENTS			
Compensation of Employees	4	285,300	
Use of goods and services	5	829,750	
Committee Expenses	6	1,850,000	
Transfers to Other Government Units	7	23,850,000	
Other grants and transfers	8	13,811,340	
Social Security Benefits	9	-	
Acquisition of Assets	10	352,990	
Other Payments	11	-	
TOTAL PAYMENTS		40,979,380	
SURPLUS/DEFICIT		24,820,403	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiambu Town CDF financial statements were approved on 9/9 2014 and signed by:


Stephen Mwaura
Chairman - CDFC


Gumato Sharamo
Fund Account Manager

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

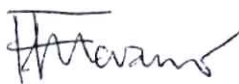
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	24,820,403.00	
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	
TOTAL FINANCIAL ASSETS		24,820,403.00	

REPRESENTED BY

Fund balance b/fwd 1st July...	16	0	
Surplus/Deficit for the year		24,820,403.00	
Prior year adjustments	17	0	
NET LIABILITIES		24,820,403.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KiambuTown CDF financial statements were approved on 9/7 2014 and signed by:

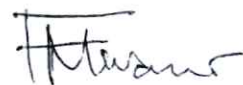

Stephen Mwaura
Chairman - CDFC


Gumato Sharamo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - KIAMBUTOWN TOWN CONSTITUENCY**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	285,300	-	285,300	285,300	0	
Use of goods and services	829,750	0	829,750	829,750	0	
Interest payments						
Committee allowances	1,850,000		1,850,000	1,850,000	0	
Transfers to Other Government Units	23,850,000	0	23,850,000	23,850,000	0	
Other grants and transfers	13,811,340	0	13,811,340	13,811,340	0	
Social Security Benefits						
Acquisition of Assets	352,990	0	352,990	352,990	0	
Other Payments						
TOTALS	40,979,380		40,979,380	40,979,380	0	

The KiambuTownCDF financial statements were approved on 9/9 2014 and signed by:



Stephen Mwaura
Chairman - CDFC



Gumato Sharamo
Fund Account Manager

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

VI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

CONSTITUENCIES DEVELOPMENT FUND – KIAMBU TOWN CONSTITUENCY
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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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2011
		Kshs	Kshs
Normal Allocation	AIE NO...A709980	2,000,000	0
	AIE NO...A735564	24,319,913	0
	AIE NO...A735895	39,479,870	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	65,799,783	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 – 2014	2012 – 2011
	Kshs	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	0	

CONSTITUENCIES DEVELOPMENT FUND – KIAMBU TOWN 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	2012 - 2013 Kshs
Interest Received	0	
Profits and Dividends	0	
Rents	0	
Other Property Income	0	
Sales of Market Establishments		
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	2012 - 2013 Kshs
Basic salaries of permanent employees	285,300	Xxx
Basic wages of temporary employees	0	Xxx
Personal allowances paid as part of salary	0	Xxx
Personal allowances paid as reimbursements	0	Xxx
Personal allowances provided in kind	0	Xxx
Pension and other social security contributions	0	Xxx
Compulsory national social security schemes	0	Xxx
Compulsory national health insurance schemes	0	Xxx
Social benefit schemes outside government	0	Xxx
Other personnel payments	0	Xxx
	<u>285,300</u>	
Total	<u><u>285,300</u></u>	

CONSTITUENCIES DEVELOPMENT FUND – KIAMBU TOWN 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	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services ✓	205,776	Xxx
Communication, supplies and services	-	Xxx
Domestic travel and subsistence	-	Xxx
Foreign travel and subsistence	-	Xxx
Printing, advertising and information supplies & services ✓	108,474	Xxx
↑ Rentals of produced assets	0	Xxx
Training expenses	0	Xxx
Hospitality supplies and services	115,500	Xxx
Insurance costs	-	Xxx
Specialised materials and services	-	Xxx
Office and general supplies and services	200,000	Xxx
Other operating expenses	-	Xxx
Routine maintenance – vehicles and other transport equipment	-	Xxx
Routine maintenance – other assets	-	Xxx
Total	829,750 ✓	Xxx

6. COMMITTEE EXPENSES

Committee Allowances ✓	1,850,000 ✓
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7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities ✓		
See attached list ✓	5,050,000 ✓	Xxx
Transfer to secondary schools	18,800,000 ✓	
Transfers to Counties	0	
(insert name of budget agency)	0	Xxx
(insert name of budget agency)	0	Xxx
TOTAL	23,850,000 ✓	Xxx

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

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	10,855,000	XX
Emergency projects	1,000,000	XX
Subsidies to small businesses, cooperatives, and self employed	-	XX
Other current transfers, grants	1,956,340	XX
Other capital grants and transfers	-	XX
Total	13,811,340	XX

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0	X
Social security benefits in cash and in kind	0	X
Employer Social Benefits in cash and in kind	0	X
Total	Xx	X

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	X
Construction of Buildings	-	X
Refurbishment of Buildings	-	X
Construction of Roads	-	X
Construction and Civil Works	-	X
Overhaul and Refurbishment of Construction and Civil Works	-	X
Purchase of Vehicles and Other Transport Equipment	-	X
Overhaul of Vehicles and Other Transport Equipment	-	X
Purchase of Household Furniture and Institutional Equipment	-	X
Purchase of Office Furniture and General Equipment	187,990	X
Purchase of Computers ,Printers and IT Equipments	165,000	X
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	X
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	X
Research, Studies, Project Preparation, Design & Supervision	-	X
Rehabilitation of Civil Works	-	X
Acquisition of Strategic Stocks and commodities	-	X

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

Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
Financial Assets	0	
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
	0	
Total	352,000	XX

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

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

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 OF KENYA</i>	KES		24,820,803	
Total				

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

13. CASH IN HAND

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

[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>
Total			Xxx

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>	xxx	xxx	xxx	xx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xx
Total			xxx	xx

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16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	
Cash in hand	-	
Cash equivalents (short-term deposits)	-	
Imprest	-	
Receivables	-	
Payables	-	
Total	-	
<i>[Provide short appropriate explanations as necessary]</i>		

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

SEE ATTACHMENT

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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	Xx
0	Xx
0	Xx
0	Xx
0	Xx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A735895	39,479,869.80	2013/2014
A735564	24,319,913.20	2013/2014
A709980	2,000,000.00	2013/2014