

OF KENYA



KENYA NATIONAL AUDIT OFFICE

*Paper Laid*  
*By the Leader of*  
*majority party*  
*Hon. Alan Duda*  
*on Tuesday*

*27/10/2015*  
*[Signature]*

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

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



# REPUBLIC OF KENYA

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## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – SEME 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 – Seme Constituency set out on pages 5 to 20, which comprise the statement of financial assets as at 30 June 2014, and statement of receipts and payments, summary statement of appropriation, recurrent and development 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. 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 4 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 Public Audit Act, 2003 and submit the 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Adverse Opinion**

#### **1. Projects Not Supervised by the Relevant Government Department**

Examination of the Seme CDF financial records revealed that the following projects were not supervised by the Ministry of Public Works:-

##### **(i) Construction of Classrooms at Runda Primary School**

During the year under review, a Construction Company was awarded a contract to construct three (3) Classrooms at Runda Primary School at a contract sum of Kshs.2,400,000. There was no evidence to show that the works were supervised by the Ministry of Public Works as required by the CDF Act. Physical verification of the project in September 2014 revealed that the classrooms' floors had started wearing out, an indication of poor workmanship. It has not been possible to determine whether the construction of the project was in accordance with the specifications.

##### **(ii) Construction of a Doctor/Nurse House at Rodi Dispensary**

An Investment firm was awarded a contract to construct a Doctor/Nurse house at Rodi Dispensary at a contract sum of Kshs.1,120,689. The management did not provide tender documents showing how the contractor was identified and awarded the contract. Although, the house was constructed, works which include painting, ceiling, window panes and electrical works had not been done. Further, there was no evidence to show that the works were being supervised by the Ministry of Public Works as required by the CDF Act.

In the absence of tender documents and evidence of incomplete works, it has not been possible to determine whether the construction of the project was in accordance with specifications and whether proper procurement procedures were followed.

#### **2. Delays in Implementation of Projects**

Audit of records maintained at Seme CDF revealed that a total of Kshs.20,700,000 was disbursed to PMCs for implementation of various projects within Seme constituency. Physical verification of these projects in September 2014 revealed that the projects had not been implemented although funds had been disbursed to Project Implementation Committees (PMCs) as detailed below:

<b>PAYEE</b>	<b>DETAILS</b>	<b>AMOUNT</b>
Owiti Abolcins Secondary School	Construction of 3 classrooms	2,400,000
Ngere High School	Construction of Dormitory	2,400,000
Mayieka Secondary School	Completion of Laboratory	1,000,000
Ngutu Primary School	Construction of Classroom	800,000
Asino Primary School	Construction of classroom	800,000
Nyamgun Secondary School	Construction of 2 classrooms	1,600,000
St. Barnabas Girls Secondary Sch	Construction of Dormitory	2,400,000
Milugo Primary School	Construction of a classroom	800,000
Nyaguda Primary School	Construction of a classroom	800,000
Gumo Primary School	Construction of a classroom	800,000
Nduru Kadero Primary School	Construction of 2 Classrooms	1,600,000
Olare Primary School	Construction of a classroom	800,000
Mariwa Youth Polytechnic	Construction of dormitory	1,000,000
Boda boda Riders	Construction of shades	800,000
Harambe Chief camp community	Drilling of borehole	2,700,000
<b>Total</b>		<b>20,700,000</b>

Management did not explain why the projects were not implemented though the money was disbursed as detailed above.

### **3. Diversion of Funds**

Examination of records for the 2013/2014 revealed the following anomalies:

- i. Magwar model school was allocated Kshs.600,000 for fencing and installation of a gate. The fencing and installation of the gate was not done but instead the funds were diverted to buy land without the authority of the Board.
- ii. Payment of Kshs.573,244 in respect of Gratuity was made to a former staff of Kisumu Rural Constituency Development Fund Committee and charged to Emergency Fund instead of Recurrent and administration without authority of the Board.
- iii. Otieno Owala Community Health Centre – Kshs.350,000 being 10% co-funding for construction of a maternity ward. The amount was charged to Emergency Fund instead of Health projects without authority of the Board.
- iv. District Education Improvement Fund- Kshs.500,000 was incurred towards supporting Education activities to help uplift the standards of Education in Seme Constituency and charged to Emergency Fund instead of Education Projects without authority. Further, documents in support of the payment were not availed for audit review.
- v. Ounga Commercial Agencies was paid Kshs.175,000 being costs of preparation and facilitation of obtaining a title deed for CDF a office in Kombewa and charged to Emergency Fund instead of Administration without authority of the Board.

The committee re-allocated funds without the necessary approval as required by the Constituencies Development Fund Act, 2013 which was a breach of the law.

#### **4. Transfer of Funds from Former Kisumu Rural Account to Seme Account**

The former Kisumu Rural Constituency Development fund committee was issued with an AIE No.A735624 of Kshs.7,100,000 in January 2014 for onward transmission to Seme Constituency bank account for the construction of CDF office. The Kisumu Rural Constituency Development Fund had however not transferred the funds by the close of the audit. Management did not offer any explanation as to why the funds had not been transferred.

#### **5. Construction of Classrooms in various Schools**

The Constituency Development Fund records obtained indicated that funds totalling Kshs.10,400,000 were used for construction of classrooms in nine (9) Schools through various Projects Management Committees. However, the Constituency Development Fund Committee (CDFC) gave a uniform cost of Kshs.800,000 for construction of one (1) classroom in all the schools within the Constituency. The management did not provide explanations or a Bill of Quantities showing how the standard cost of Ksh.800,000 for the construction of one classroom was arrived at.

Under the circumstances, the propriety of the expenditure totalling Kshs.10,400,000 could not be confirmed.

#### **6. Failure to prepare a statement of cash flows.**

The statement of cash flows was not incorporated in the financial statements as required by the International Public Sector Accounting Standards (IPSAS) cash basis – No.1 on Presentation of Financial Statements. The completeness of the Financial Statements could not be confirmed.

#### **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 of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013



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

**Nairobi**

**26 August 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – SEME**

**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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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Hawkins N. Samba</b>
3.	District Accountant	<b>Alexandria N. Wasilwa</b>

**(d) Fiduciary Oversight Arrangements**

The CDFC Members as gazetted during the year were:

	Name	Designation
1.	Hon. Dr. James W. Nyikal	M. P. Seme Constituency –member
2.	Eng. Maurice O. Owiti	Chairman
3.	Hawkins Nassir Samba	Fund Account Manager
4.	Dr. Samwel Ongwen Okuro	Member
5.	Stephen Odeke Emojong	Rep. Sub County Admin.

**CONSTITUENCIES DEVELOPMENT FUND – SEME CONSTITUENCY**  
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6.	Charles Dickens Omondi	Member
7.	Dr.Ambrose Ouma Jagongo	Member
8.	Anne Emma Owiti	Member
9.	Pamela Akoth Ongoro	Member
10.	Magaret Akele Owaor	Member
11.	Jorrim Osodo Osewe	Member

**(e) Entity Headquarters**

SEME CDF OFFICES  
P.O. BOX 209  
KITMIKAYI, BTW HÜLÜ & KÜMBEWA  
KOMBEWA, KENYA

**(f) Entity Contacts**

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

Telephone: (254) –0721438301 OR 0727292608  
E-mail: [cdfseme@cdf.go.ke](mailto:cdfseme@cdf.go.ke) & [info@semeconstituency.co.ke](mailto:info@semeconstituency.co.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke) & [www.semeconstituency.co.ke](http://www.semeconstituency.co.ke)

**(g) Entity Bankers**

Constituency CDF main banker:  
EQUITY BANK LTD  
KISUMU ANGAWA AVENUE-BRANCH  
A/C NO: 1260261899624  
P.O. BOX 3621-40100  
KISUMU

**(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.

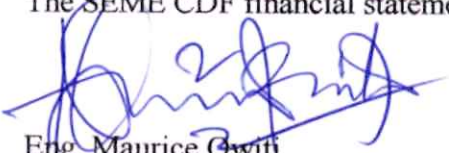
The Fund Account Manager in charge of the SEME CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility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

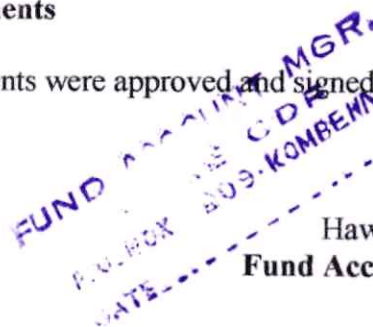
The Fund Account Manager in charge of the SEME CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the SEME 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 SEMECDF 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 SEMECDF 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 SEME CDF financial statements were approved and signed on 6/8/15 2015.

  
Eng. Maurice Gwiti  
Chairman - CDFC

  
FUND ACCOUNTING MGR.  
P.O. BOX 809-KOMBEWA  
DATE

  
Hawkins N. Samba  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – SEME CONSTITUENCY****Reports and Financial Statements**

For the year ended June 30, 2014 (Kshs)


**III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

	Notes	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	71,345,361.26	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
<b>TOTAL RECEIPTS</b>		<b>71,345,361.26</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	588,000	0
Use of goods and services	5	1,178,810	0
Committee Meeting Allowances	6	955,000	0
Transfers to Other Government Units	7	9,920,689	0
Other grants and transfers/Payments	8	10,659,671	0
Social Security Benefits	9	-	0
Acquisition of Assets	10	-	0
Other Payments	11	-	0
<b>TOTAL PAYMENTS</b>		<b>23,302,170</b>	<b>0</b>
<b>SURPLUS/DEFICIT</b>		<b>48,043,191.26</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SEME CDF financial statements were approved on 6/8/15 2015 and signed by:

  
Eng. Maurice Owiti  
Chairman - CDFC

**FUND ACCOUNT MGR**  
**SEME CDF**  
P.O. BOX 209-KOMIYA  
DATE -----

  
Hawkins N. Samba  
Fund Account Manager

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

**IV. STATEMENT OF FINANCIAL ASSETS AS AT 30<sup>TH</sup> JUNE 2014**


	Notes	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	12	48,043,191.26	0
Cash Balances	13	0	0
Cash Equivalents	14	0	0
Outstanding Imprests	15	-	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>48,043,191.26</b>	<b>0</b>

**REPRESENTED BY**

<b>Fund balance b/fwd</b>	16	0	0
<b>Surplus/Deficit for the year</b>		48,043,191.26	0
<b>Prior year adjustments</b>	17	0	0
<b>NET FINANCIAL POSITION/LIABILITIES</b>		<b>48,043,191.26</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SEME CDF financial statements were approved on 6/30/15 2015 and signed by:

  
 Eng. Maurice Owiti  
 Chairman - CDFC

  
 FUND ACCOUNT MGR.  
 SEME CDF  
 P.O. BOX 209-KENYA  
 DATE-----  
 Hawkins N. Samba  
 Fund Account Manager


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

VI: SUMMARY STATEMENT OF APPROPRIATION, RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014

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	1,129,760	0	1,129,760	583,000	541,760	48
Use of goods and services	2,881,996.20	0	2,881,996.20	1,178,810	1,703,186.20	59
Committee Expenses	2,005,878.06	0	2,005,878.06	955,000	1,050,878.06	53
Subsidies						
Transfers to Other Government Units	38,582,759	0	38,582,759	9,920,689	28,662,070.00	74
Other grants and transfers	26,744,968	0	26,744,968	10,659,671	16,085,297.00	60
Social Security Benefits						
Acquisition of Assets						
Other Payments						
<b>TOTALS</b>	<b>71,345,361.26</b>		<b>71,345,361.26</b>	<b>23,302,170</b>	<b>48,043,191.26</b>	

The SEMECDF financial statements were approved on 6/8/15 2015 and signed by:

  
Eng. Maurice Owiti  
Chairman - CDFC

  
Hawkins N. Samba  
Fund Account Manager

FUND ACCOUNT MGR.  
SEME CDF  
P.O. BOX 209 KOMBEMA  
DATE .....

**VII. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

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 – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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

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

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*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 – SEME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
1ST AIE NO. - A735615	28,538,144.40	
2ND AIE NO. - A750113	42,807,216.86	
<b>TOTAL</b>	<b>71,345,361.26</b>	

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

	<b>2013 – 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</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>0</b>	

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

	2013 - 2014 Kshs	2012 - 2011 Kshs
Interest Received	0	
Profits and Dividends	0	
Rents	0	
Other Property Income	0	
Sales of Market Establishments	0	
Receipts from Administrative Fees and Charges	0	
Receipts from Administrative Fees and Charges - Collected as AIA	0	
Receipts from Incidental Sales by Non-Market Establishments	0	
Receipts from Sales by Non-Market Establishments	0	
Receipts from Sale of Incidental Goods	0	
Fines Penalties and Forfeitures	0	
Receipts from Voluntary transfers other than grants	0	
Other Receipts Not Classified Elsewhere	0	
<b>Total</b>	<b>0</b>	

**4. COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2011 Kshs
Basic salaries of permanent employees	0	0
Basic wages of temporary employees	588,000	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>588,000</b>	<b>0</b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	1,178,810	0
Communication, supplies and services	0	0
<u>Domestic travel and subsistence</u>	0	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialised materials and services	0	0
Office and general supplies and services	0	0
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	0	0
Routine maintenance – other assets	0	0
<b>Total</b>	<b>1,178,810</b>	<b>0</b>

**6.COMMITTEE EXPENSES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total M & E, Capacity Building expenses	955,000.00	
Sitting Allowances	0	0
<b>TOTAL</b>	<b>955,000.00</b>	<b>0</b>

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**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
all govt oriented pmcs eg schools		
TOTAL EDUCATION PROJECTS	3,400,000.00	
TOTAL HEALTH PROJECTS	1,120,689.00	
TOTAL WATER PROJECTS	5,400,000.00	
<b>TOTAL</b>	<b>9,920,689.00</b>	<b>0</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
STATEGIC PLAN DEVELOPMENT	1,277,120.00	0
TOTAL BURSARY/SCHORLASHIP	6,098,664.00	0
TOTAL ENVIRONMENT ACTIVITIES	1,337,252.00	0
TOTAL SPORTS ACTIVITIES	1,337,252.00	0
		0
Scholarships and other educational benefits	0	0
Total Emergency projects	609,383.00	0
Other current transfers, grants	0	0
Other capital grants and transfers	0	0
		0
<b>Total</b>	<b>10,659,671.00</b>	<b>0</b>

**CONSTITUENCIES DEVELOPMENT FUND – SEME CONSTITUENCY**  
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**8. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	0	
Social security benefits in cash and in kind	0	
Employer Social Benefits in cash and in kind	0	
	0	
<b>Total</b>	<b>0</b>	

**9. ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</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 General Equipment	0	
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	

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Research, Studies, Project Preparation, Design & Supervision	0
<i>Rehabilitation of Civil Works</i>	0
Acquisition of Strategic Stocks and commodities	0
Acquisition of Land	0
Acquisition of Intangible Assets	0
<b><u>Financial Assets</u></b>	0
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
	0
<b>Total</b>	0

**10. OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</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	
	0	
	0	

**CONSTITUENCIES DEVELOPMENT FUND – SEME CONSTITUENCY**  
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**11. Bank Balances (cash book bank balance)**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Equity Bank-KSM-1260261899624	48,043,191.26	0
	<u>0</u>	<u>0</u>

**12. CASH IN HAND**

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

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**13. OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	0	0	
<i>Name of Officer or Institution</i>	0	0	
<i>Name of Officer or Institution</i>	0	0	
<i>Name of Officer or Institution</i>	0	0	
<i>Name of Officer or Institution</i>	0	0	
<i>Name of Officer or Institution</i>	0	0	
<b>Total</b>	0	0	

**14. 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>2012 - 2013</i>
			<i>Kshs</i>	<i>Kshs</i>
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<b>Total</b>	0	0	0	

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**15. BALANCES BROUGHT FORWARD**

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

**17. PRIOR YEAR ADJUSTMENTS**

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



