

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**



*Paper land by the Leader  
of the Majority Hon. A.  
Dunle under Order No. 2  
at 1437 hrs  
H.M.*

**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND-**  
**RUIRU 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](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ruiru Constituency which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows 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 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Unsupported Committee Expenses**

The statement of receipts and payments for the year ended 30 June 2014 includes committee expenses figure of Kshs.2,492,000. However, these expenses were not supported by the necessary ledgers or attendance registers. Further, included in the committee expenses account was an amount of Kshs.1,525,050 paid to members of monitoring and evaluation committee. However, no separate attendance register to confirm the payments to genuine members of the committee were produced for audit review.

In absence of supporting ledgers or attendance registers, it has not been possible to confirm the accuracy and the propriety of committee expenses.

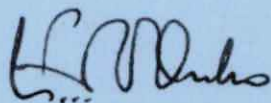
#### **2. Use of Unregistered Contractor - Construction of Kahawa Sukari Police Station**

Ruiru CDF management advertised for construction of staff quarters at Kahawa Sukari. One key qualification requirements was that the winner of the tender must be registered with the National Construction Authority. However, a construction company was awarded the contract without the NCA certificate at a cost of Kshs.5,722,360. The basis and criteria of selection of this particular contractor was not given.

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

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Ruiru Constituency as at 30 June 2014 and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards, Public Finance Management Act 2012 and comply with the Constituencies Development Fund Act, 2013.



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

**Nairobi**

**15 September 2015**



# CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza  
10<sup>th</sup> Floor  
Junction of Haille Sellasie Avenue & Uhuru Highway  
E mail: [info@cdf.go.ke](mailto:info@cdf.go.ke)  
NAIROBI

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

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

CDF BOARD/AUDITOR GENERAL/2014/115

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 Ruiru Constituency Annual Accounts for your necessary action.

Yours faithfully,

**YUSUF MBUNGO**  
**AG. CHIEF EXECUTIVE OFFICER**

Copy to:

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



[5<sup>TH</sup> SEPTEMBER 2014]



---

**CONSTITUENCIES DEVELOPMENT FUND – RUIRU**  
**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 - RUIRU 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	Phares Mwangi Karanja
3.	District Accountant	Joseph Karanja Susan

**(d) Fiduciary Oversight Arrangements**

No.	Name	Position
1	Edward Mungai	Chairman
2	Mercy Gatobu	Deputy County Commissioner
3	Phares Karanja	Fund Account Manager
4	David Murai	Member
5	Benson Mwangi	Member
6	Peter Njuguna	Member
7	James Muriuki	Member
8	Anne Wambui	Member
9	Mary Wairimu	Member
10	Guyati H. Abdi	Member



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

---

<b>Table of Content</b>	<b>Page</b>
<b>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....</b>	<b>1</b>
<b>II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES .....</b>	<b>3</b>
<b>III. STATEMENT OF RECEIPTS AND PAYMENTS .....</b>	<b>4</b>
<b>IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES .....</b>	<b>5</b>
<b>V: SUMMARY STATEMENT OF APPROPRIATION .....</b>	<b>6</b>
<b>VI. SIGNIFICANT ACCOUNTING POLICIES .....</b>	<b>8</b>
<b>VII. NOTES TO THE FINANCIAL STATEMENTS .....</b>	<b>11</b>



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

---

**(e) Entity Headquarters**

**Ruiru Constituency CDF office**

P.O. Box 1250  
Central Building  
Kwamaiko Road  
Ruiru, Kenya

**(f) Entity Contacts**

Telephone: (254) 0701 774423  
E-mail: [cdfruiru@cdf.go.ke](mailto:cdfruiru@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

Bank:	Equity Bank
Branch:	Ruiru Town
Account Number:	0870261708315
P. O. Box 690	
Code 00232	
Ruiru, Kenya	

**(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



## CONSTITUENCIES DEVELOPMENT FUND – RUIRU 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.

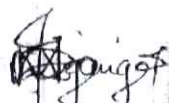
The Fund Account Manager in charge of the Ruiru *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Ruiru *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 Ruiru *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 Ruiru *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 Ruiru *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 *CDF* financial statements were approved and signed on 5<sup>th</sup> September 2014.



Edward Mungai  
Chairman - CDFC



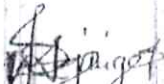
Phares Karanja  
Fund Account Manager



**CONSTITUENCIES DEVELOPMENT FUND – RUIRU 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	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	49,526,954.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>49,526,954.00</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation to employees	4	784,649.00	-
Use of goods and services	5	304,650.00	-
Committee Expenses	6	2,492,000.00	-
Transfers to Other Government Units	7	7,900,000.00	-
Other grants and transfers	8	18,920,366.00	-
Social Security Benefits	9	9,400.00	-
Acquisition of Assets	10	1,588,470.00	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>31,999,535.00</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>17,527,419.00</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ruiru CDF financial statements were approved on 5/9/2014 and signed by:

  
Edward Mungai

  
Phares Karanja



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

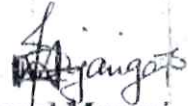
**Chairman - CDFC**


**Fund Account Manager**

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

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	17,351,894.00	-
Cash Balances	13	175,525.00	-
Outstanding Imprests	14	0	-
Cash Equivalents ( e.g. sale of tender doc held in bankers cheque)	15	0	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>17,527,419.00</u>	<u>-</u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	-	-
Surplus/Deficit for the year		17,527,419.00	-
Prior year adjustments	17	-	-
<b>NET LIABILITIES</b>		<u>17,527,419.00</u>	<u>-</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ruiru CDF financial statements were approved on 5/9/2014 and signed by:

  
**Edward Mungai**  
**Chairman - CDFC**

  
**Phares Karanja**  
**Fund Account Manager**



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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget a	Adjustments (includes reallocations and balances b/f from previous year) b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,062,000.00	-	1,062,000.00	784,649.00	295,351.00	27.35
Use of goods and services	500,000.00	-	500,000.00	304,650.00	195,350.00	39.07
Committee Expenses	4,284,303.00	-	4,284,303.00	2,492,000.00	1,792,303.00	41.83
Transfers to Other Government Units	34,257,012.00	-	34,257,012.00	7,900,000.00	26,357,012.00	76.94
Other grants and transfers	28,031,477.00	-	28,031,477.00	18,920,366.00	9,111,111.00	32.50
Social Security Benefits	18,000.00	-	18,000.00	9,400.00	8,600.00	47.78
Acquisition of Assets	1,600,000.00	-	1,600,000.00	1,588,470.00	11,530.00	0.72
Other Payments	1,000,000.00	-	1,000,000.00	-	1,000,000.00	100.00
<b>TOTALS</b>	<b>70,752,792.000</b>	<b>-</b>	<b>70,752,792.000</b>	<b>31,999,535.00</b>	<b>38,771,257.00</b>	<b>54.78</b>

The Ruiru CDF financial statements were approved on 5/9/2014 and signed by:

  
Edward Mungai  
Chairman - CDFC

  
Phares Karanja  
Fund Account Manager



**RUIRU CONSTITUENCY**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 30.06.2014**

		Ksh.	Ksh.
<b>Receipts for operating Activities</b>			
Transfers from Other Government Entities	1	49,526,954.00	
Other Revenues	3		49,526,954.00
<b>Payments for operating expenses</b>			
Compensation of Employees	4	784,649.00	
Use of goods and services	5	304,650.00	
Committee Expenses	6	2,492,000.00	
Transfers to Other Government Units	7	7,900,000.00	
Other grants and transfers	8	18,920,366.00	
Social Security Benefits	9	9,400.00	
Other Expenses	11	-	30,411,065.00
<b>Adjusted for:</b>			
Adjustments during the year			-
<b>Net cashflow from operating activities</b>			<b>19,115,889.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	1,588,470.00	1,588,470.00
<b>Net cash flows from Investing Activities</b>			<b>0</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			<b>-</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			<b>17,527,419.00</b>
Cash and cash equivalent at BEGINNING of the year	16		-
Cash and cash equivalent at END of the year	12 & n 13		17,527,419.00



**Phares Karanja**  
**Fund Account Manager**  
**Date: 5/09/2014**



**Edward Mungai**  
**Chairman CDFC**  
**Date: 5/09/2014**



**CONSTITUENCIES DEVELOPMENT FUND - RUIRU 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 – RUIRU 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.



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

---

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

**h) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



**CONSTITUENCIES DEVELOPMENT FUND – RUIRU 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 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. A735567	2,000,000.00	-
	AIE NO. A735664	26,301,116.00	-
	AIE NO. A735966	21,225,838.00	-
Conditional grants	AIE NO.	-	-
	AIE NO.	-	-
	<b>TOTAL</b>	<b>49,526,954.00</b>	<b>-</b>

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

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**CONSTITUENCIES DEVELOPMENT FUND – RUIRU 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	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4 COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	-	-
Basic wages of temporary employees	784,649.00	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>784,649.00</b>	<b>-</b>



**CONSTITUENCIES DEVELOPMENT FUND – RUIRU 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	1,210	-
Communication, supplies and services	210,000	-
Domestic travel and subsistence	-	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	24,050	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	32,475	-
Other operating expenses	36,915	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
	-	-
<b>Total</b>	<b>304,650</b>	<b>-</b>

**6 COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	-
Committee allowance	2,492,000	-
<b>Total</b>	<b>2,492,000</b>	<b>-</b>

**7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	7,900,000	-
Transfers to Counties	-	-



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

**TOTAL**

**7,900,000**

-

**8 OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	10,454,500	-
Emergency relief and refugee assistance	550,000	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	1,325,400	-
Other capital grants and transfers	6,590,466	-
<b>Total</b>	<b>18,920,366</b>	<b>-</b>

**9 SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	9400	-
<b>Total</b>	<b>9400</b>	<b>-</b>

**10 ACQUISITION OF ASSETS**

**Non Financial Assets**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	313,820	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Computers, printers and other IT equipments	1,274,650	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-



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

Research, Studies, Project Preparation, Design & Supervision	-
Rehabilitation of Civil Works	-
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	-
Acquisition of Intangible Assets	-
<b>Financial Assets</b>	-
Domestic Public Non-Financial Enterprises	-
Domestic Public Financial Institutions	-
Foreign financial Institutions operating Abroad	-
Other Foreign Enterprises	-
Foreign Payables - From Previous Years	-
<b>Total</b>	<b>1,588,470</b>

**11 OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12 Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Equity bank, Ruiru branch a/c 0870261708315	17,351,894	-	17,351,894	-
<b>Total</b>			<b>17,351,894</b>	



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

**13 CASH IN HAND**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Cash Held at District Treasury	175,525.00	-
<b>Total</b>	<b>175,525.00</b>	<b>-</b>

*[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>
	Kshs	Kshs	Kshs
N/A	-	-	-
<b>Total</b>			<b>NIL</b>

**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>Sale of tender docs held in banker chq</i>	-	-	-	-
<b>Total</b>			<b>Nil</b>	<b>NIL</b>

**16 BALANCES BROUGHT FORWARD**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-



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

Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<b>Nil</b>	<b>NIL</b>
<i>[Provide short appropriate explanations as necessary]</i>		

**17 PRIOR YEAR ADJUSTMENTS**

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

**18 OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
21,225,838.00	2013/2014

**18.2 PAYABLES**

Kshs Nil                      Kshs -

**18.4 FUNDS DUE TO PROJECTS**

Kshs 38,753,257.00                      Kshs -

**18.5 DISBURSEMENTS FROM THE BOARD**



CONSTITUENCIES DEVELOPMENT FUND – RUIRU CONSTITUENCY  
Accounts and Financial Statements  
for the year ended June 30, 2014 (Kshs'000)

NO.	AMOUNT	FINANCIAL YEAR
AIE NO. A735567	2,000,000.00	2013/14
AIE NO. A735664	26,301,116.00	2013/14
AIE NO. A735966	21,225,838	2013/14
	<b>49,526,954.00</b>	2013/14



CONSTITUENCIES DEVELOPMENT FUND – RUIRU CONSTITUENCY  
Accounts and Financial Statements  
for the year ended June 30, 2014 (Kshs'000)

NO.	AMOUNT	FINANCIAL YEAR
AIE NO. A735567	2,000,000.00	2013/14
AIE NO. A735664	26,301,116.00	2013/14
AIE NO. A735966	21,225,838	2013/14
	<b>49,526,954.00</b>	2013/14



COUNTY CLERK, EVU, M... FU...  
FIXED ASSETS REGISTER AS AT 30.06.2014

CONSTITUENCY: .....RUIRU.....

**OFFICE EQUIPMENT**

Type	Location	Serial Number	Acquisition Date	Cost (Kshs)	Condition
Printer HP laserjet P2035	RECEPTION	CNCF440330	19.03.2014	22,075	GOOD
Printer HP laserjet P2035	PROJECT OFFICER	CNC441084	19.03.2014	22,075	GOOD
HP Computer machine PRO MONITOR	PROJECT OFFICER	TRF35009U	19.03.2014	47,965	GOOD
CPU	PROJECT OFFICER	CNK30401YB	19.03.2014	"	GOOD
HP Computer machine PRO MONITOR	RECEPTION	TRF35009U	19.03.2014	47,965	GOOD
CPU	RECEPTION	CNK3080441	19.03.2014	"	GOOD
Toshiba Laptop	FAM	1E079039U	19.03.2014	60,875	GOOD
Portable Sony camera	RECEPTION	4086869	19.03.2014	19,390	GOOD
HP Photocopier	FAM	CNB8G5RJW4	19.03.2014	86,890	GOOD
<b>FURNITURE</b>					
Executive table (2)	FAM/PROJECTS		19.03.2014	63,550	GOOD
Executive chairs (2)	FAM/PROJECTS		19.03.2014	33,250	GOOD
Visitors Chairs (10)	VARIOUS OFFICES		19.03.2014	15,250	GOOD
Conference Table	VARIOUS OFFICES		19.03.2014	38,580	GOOD
Pedestal - Printer	RECEPTION		19.03.2014	12,200	GOOD
Pedestal - Photocopier	RECEPTION		19.03.2014	13,560	GOOD
Filing Cabinet (2)-4-drawer	FAM		19.03.2014	48,950	GOOD
Filing Cabinet (2)-2-drawer	RECEPTION		19.03.2014	30,620	GOOD
Filing Cabinet - wooden	RECEPTION		19.03.2014	33,250	GOOD
Boardroom Table	BOARDROOM		19.03.2014	125,075	GOOD
Boardroom Chairs (14)	BOARDROOM		19.03.2014	6,400	GOOD
Secretarial desk	RECEPTION		19.03.2014	35,250	GOOD
Secretarial chair	RECEPTION		19.03.2014	28,540	GOOD
Alrport link - 3 seater	RECEPTION		19.03.2014	35,700	GOOD
Working table	STORE		19.03.2014	15,280	GOOD
Desk	STORE		19.03.2014	39,500	GOOD
Highback Executive seat	PROJECTS		19.03.2014	26,250	GOOD
Curtains	VARIOUS OFFICES		16.02.2014	100,000	GOOD

1

2

3

4

5

6