

REPUBLIC OF KENYA



*Paper laid*  
*By the leader*  
*of party, Hon*  
*Aden*  
*Duale*  
*on Tuesday*  
*13/10/15*



**KENYA NATIONAL AUDIT OFFICE**

**PARLIAMENT  
OF KENYA  
LIBRARY**

**TABLE OFFICE**  
S/No.....  
**13 OCT 2015**  
Sign.....  
**PAPER LAID**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
OTHAYA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# 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 – OTHAYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Othaya Constituency set out on pages 4 to 21, which comprise statement of financial assets and liabilities as at 30 June 2014, 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 these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with the 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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Cash and Cash Equivalents**

The statement of financial assets and liabilities reflect a bank balance of Kshs.9,256,513 under cash and cash equivalents as at 30 June 2014. However, this balance was not supported by certificate of bank balance. Further, a balance of Kshs.4,963,426, brought forward from the preceding year, was also not supported with a certificate of bank balance.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.9,256,513 as at 30 June 2014 could not be confirmed.

#### **2. Unsupported Expenditure**

The Othaya CDF during the period under review, spent a total of Kshs.13,800,000 for construction of a dining hall, classrooms, police houses and police posts. However, the CDF management did not make available the expenditure schedules or projects files to support these payments. Further, no project implementation details were provided for audit verification.

In the circumstances, the propriety of the expenditure of Kshs.13,800,000 as at 30 June 2014 could not be confirmed.

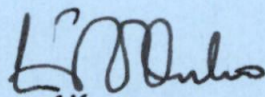
### **Qualified Opinion**

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

### **Other Matter**

#### **Unsurrendered Imprests**

The CDF management during the year issued imprests to various officers amounting to Kshs.400,000. However, these imprests were not surrendered or otherwise accounted for as at 30 June 2014. My opinion is not qualified in respect of this matter.



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

**Nairobi**

**21 September 2015**



---

**CONSTITUENCIES DEVELOPMENT FUND – OTHAYA**

**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)

**OTHAYA CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

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

---

Table of Content	Page
<b><u>I. KEY ENTITY INFORMATION AND MANAGEMENT</u></b> .....	1
<b><u>II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES</u></b> .....	3
<b><u>III. STATEMENT OF RECEIPTS AND PAYMENTS</u></b> .....	4
<b><u>IV. STATEMENT OF ASSETS AND LIABILITIES</u></b> .....	5
<b><u>V. STATEMENT OF CASHFLOW</u></b> .....	6
<b><u>VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED</u></b> ....	7
<b><u>VII. SIGNIFICANT ACCOUNTING POLICIES</u></b> .....	8
<b><u>VIII. NOTES TO THE FINANCIAL STATEMENTS</u></b> .....	10

# CONSTITUENCIES DEVELOPMENT FUND - OTHAYA CONSTITUENCY

## Reports and Financial Statements

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

### KEY ENTITY 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	Jessi Mathu
3.	District Accountant	Mary Kibicho

#### (d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

	Name	Position
1	Michael Wambugu Wainana	Chairman
2	Julius Nderitu Miitei	Member
3	George Mwenjeri Njima	Member
4	Regina Muthoni Ngigi	Member
5	Ann Warukira Kabui	Member
6	Edwin Githinji Mbiri	Member
7	Peris Wangari Muriithi	Member
8	Simon King'ori Mubuu	Member
9	Evan M Ogwankwa	National Government Official

**OTHAYA CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

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

---

**(e) Entity Headquarters**

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

P.O. Box 85  
Othaya CDF Office  
Othaya, KENYA

**(f) Entity Contacts**

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

Telephone: (254) XXXXXXXXX  
E-mail: othaya@cdf.go.ke

**(g) Entity Bankers**

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

1. Kenya Commercial Bank  
Othaya Branch  
1101548487

**(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

# OTHAYA CONSTITUENCY DEVELOPMENT FUND

## Reports and Financial Statements

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

### STATEMENT OF ENTITY 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 county 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the *Othaya CDF* is responsible for the preparation and presentation of the *Constituencies* 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 (period) 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

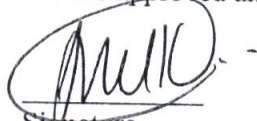
The Fund Account Manager in charge of the *Othaya CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Othaya 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 *Othaya 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 *Othaya* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 *entity's* financial statements were approved and signed on 20/9 2014.

Jessi Mathu  
Fund Account Manager

  
Signature

Michael Wambugu  
Chairman - CDFC

\_\_\_\_\_  
Signature

**OTHAYA CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

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

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	68,980,429.00	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	xxx
<b>TOTAL RECEIPTS</b>		<b>68,980,429.00</b>	<b>xxx</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	247,011.20	xxx
Use of goods and services	5	4,617,955.20	xxx
Committee meeting allowances	6	912,570.00	xxx
Transfers to Other Government Units	7	37,390,842.00	xxx
Other grants and transfers	8	18,410,000.00	xxx
Social Security Benefits	9	-	xxx
Acquisition of Assets	10	3,200,000.00	xxx
Other Payments	11	-	xxx
<b>TOTAL PAYMENTS</b>		<b>64,778,378.40</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>4,202,050.60</b>	<b>xxx</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu  
Fund Account Manager

  
Signature

Michael Wambugu  
Chairman - CDFC

  
Signature

**OTHAYA CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

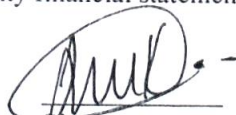
the year ended June 30, 2014 (Kshs'000)

**II. 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	9,256,512.80	xxx
Cash Balances (sale of tenders, hire of grader)	13	-	xxx
Outstanding Imprests	14	xxx	xxx
Cash Equivalents ( e.g. sale of tender doc held in bankers cheque )	15	xxx	xxx
<b>TOTAL FINANCIAL ASSETS</b>		9,256,512.80	xxx
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	4,963,462.00	xxx
Surplus/Deficit for the year ( from statement of receipt & expenditure		4,202,050.60	xxx
Prior year adjustments	17	91,000.20	xxx
<b>NET LIABILITIES</b>		9,256,512.80	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu  
Fund Account Manager

  
Signature

Michael Wambugu  
Chairman - CDFC

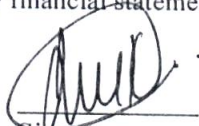
  
Signature

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

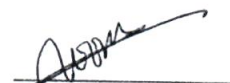
<b>STATEMENT OF CASHFLOW</b>			
	<b>Notes</b>	<b>Amount (Kshs.)</b>	<b>Amount (Kshs.)</b>
<b>Receipts for operating Activities</b>			
Transfers from the CDF Board	<b>1</b>	68,980,429.00	
Other Revenues	<b>3</b>	0	68,980,429.00
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>4</b>	247011.2	
Use of goods and services	<b>5</b>	4,617,955.20	
Committee Expenses	<b>6</b>	912,570.00	
Transfers to Other Government Units	<b>7</b>	37,390,842.00	
Other grants and transfers	<b>8</b>	18,410,000.00	
Social Security Benefits	<b>9</b>	-	
Other Expenses	<b>11</b>	-	61,578,378.40
<b>Adjusted for:</b>			
Adjustments during the year			91,000.20
<b>Net cashflow from operating activities</b>			<b>7,493,050.80</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>	-	
Acquisition of Assets	<b>10</b>	3,200,000.00	3,200,000.00
<b>Net cash flows from Investing Activities</b>			
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			-
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			
Cash and cash equivalent at <b>BEGINNING</b> of the year	<b>16</b>		4,963,462.00
Cash and cash equivalent at <b>END</b> of the year			<b>9,256,512.80</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 10/9 2014 and signed by:

Issi Mathu  
Fund Account Manager

  
Signature

Michael Wambugu  
Chairman - CDFC

  
Signature

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

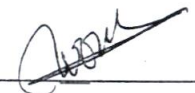
	a	b	c=a+b	d	e=c-d	f=e/c %
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
Compensation of Employees	835,754.04	-	835,754.04	247,011.20	588,742.84	70.44451021
Use of goods and services	3,328,724.13	-	3,328,724.13	4,617,955.20	(1,289,231.07)	-38.73048711
Committee Members Expenses	1,368,000.00	-	1,368,000.00	912,570.00	455,430.00	33.29166667
Transfers to Other Government Units	26,082,759.00	-	26,082,759.00	37,390,842.00	(11,308,083.00)	-43.35462748
Other grants and transfers	30,539,500.83	-	30,539,500.83	18,410,000.00	12,129,500.83	39.71741679
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	3,800,000.00	-	3,800,000.00	3,200,000.00	600,000.00	15.78947368
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>65,954,738.00</b>	<b>-</b>	<b>65,954,738.00</b>	<b>64,778,378.40</b>	<b>1,176,359.60</b>	<b>1.783586192</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu  
Fund Account Manager

  
Signature

Michael Wambugu  
Chairman - CDFC

  
Signature

---

**SIGNIFICANT ACCOUNTING POLICIES**

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

**1. 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 *entity* 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 *entity*.

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

**4. 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

**7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**8. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**9. 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.

I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1330400	1 TRANSFERS FROM CDF BOARD			
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
1330407	Normal Allocation	AIE NO... A711838	36,003,060.00	-
		AIE NO.....A709864	2,000,000.00	-
		AIE NO.....A735849	30,977,369.00	-
		<b>TOTAL</b>	<b>68,980,429.00</b>	<b>-</b>
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
3510202		Receipts from the Sale of Buildings	-	-
3510601		Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801		Receipts from the Sale Plant Machinery and Equipment	-	-
3510803		Receipts from the Sale of office and general equipment	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>

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

1400000	3 OTHER REVENUES		2013 - 2014	2012 - 2013
			Kshs	Kshs
	1410107	Interest Received	-	-
	1410405	Rents	-	-
	1420601	Sale of tender documents	-	-
	1450207	Other Receipts Not Classified Elsewhere	-	-
		<b>Total</b>	-	-
2110000	4 COMPENSATION OF EMPLOYEES		2013 - 2014	2012 - 2013
			Kshs	Kshs
	2110201	Basic wages of contractual employees	247,011.20	-
	2110202	Basic wages of casual labor	-	-
		<b>Personal allowances paid as part of salary</b>		
	2110301	House allowance	-	-
	2110314	Transport allowance	-	-
	2110320	Leave allowance	-	-
	2110326	Other personnel payments	-	-
		<b>Total</b>	<b>247,011.20</b>	-

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

2200000	5 USE OF GOODS AND SERVICES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2210100	Utilities, supplies and services	157,720.20	-
	2210104	Office rent	-	-
	2210200	Communication, supplies and services	-	-
	2210300	Domestic travel and subsistence	-	-
	2210500	Printing, advertising and information supplies & services	-	-
	2210600	Rentals of produced assets	-	-
	2210700	Training expenses	2,056,000.00	-
	2210800	Hospitality supplies and services	-	-
	2210900	Insurance costs	-	-
	2211000	Specialised materials and services	-	-
	2211100	Office and general supplies and services	1,762,460.00	-
	2211200	Fuel ,oil & lubricants	-	-
	2211300	Other operating expenses	24,240.00	-
	2220100	Routine maintenance – vehicles and other transport equipment	617,535.00	-
	2220200	Routine maintenance – other assets	-	-
		<b>Total</b>	<b>4,617,955.20</b>	<b>-</b>

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

2210800		6 COMMITTEE EXPENSES			
		Description	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2210802	Other committee expenses	-	-	
	2210809	Committee allowance	912,570.00	-	
		<b>TOTAL</b>	<b>912,570.00</b>	<b>-</b>	
2630200		7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
		Description	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2630204	Transfers to primary schools	13,294,342.00		
	2630205	Transfers to secondary schools	12,100,000.00	xx	
	2630206	Transfers to Tertiary institutions	3,996,700.00		
	2630207	Transfers to Health institutions	7,999,800.00	7,999,800.00	
		<b>TOTAL</b>	<b>37,390,842.00</b>	<b>xx</b>	
2640000		8 OTHER GRANTS AND OTHER PAYMENTS			
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2640101	Bursary -Secondary	3,235,000.00	xx	
	2640102	Bursary -Tertiary	1,865,000.00		
	2640104	Bursary-Special schools	-		
	2640105	Mocks & CAT	-		

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

	2640504	water	-	XX
	2640505	food security	-	XX
	2640506	Electricity	-	
	2640507	Security	9,050,000.00	
	2640508	Roads	-	
	2640509	Sports	-	
	2640510	Environment	-	
	2640200	Emergency Projects	4,260,000.00	-
		<b>Total</b>	<b>18,410,000.00</b>	<b>XX</b>
<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2120101	Employer contribution to NSSF	-	XX
		<b>Total</b>	<b>-</b>	<b>XX</b>
<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>			
		<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings	-	XX
	3110202	Construction of Buildings	3,200,000.00	XX
	3110302	Refurbishment of Buildings	-	XX
	3110701	Purchase of Vehicles	-	XX
	3110704	Purchase of Bicycles & Motorcycles	-	
	3110801	Overhaul of Vehicles	-	XX

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

	3111001	Purchase of office furniture and fittings	-	XX
	3111002	Purchase of computers ,printers and other IT equipments	-	XX
	3111005	Purchase of photocopier	-	XX
	3111009	Purchase of other office equipments	-	XX
	3111112	Purchase of soft ware	-	XX
	3130101	Acquisition of Land	-	XX
		<b>Total</b>	3,200,000.00	XX
	<b>11</b>	<b>Other Payments</b>	-	-
	<b>12 . Bank Balances (cash book bank balance)</b>			
		<b>Name of Bank, Account No.</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		<i>KCB Bank, Othaya Branch, A/C no. 1101548487</i>	9,256,512.80	XXX
		<b>Total</b>	<b>9,256,512.80</b>	<b>xxx</b>
	<b>13 CASH IN HAND)</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		Sale of tender	-	XXX
		Hire of graders	-	XXX
		Hire of hall	-	XXX
		Other receipts (specify)	-	XXX
		<b>Total</b>	-	<b>xxx</b>
		<i>[Provide cash count certificates for each]</i>		

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

14 OUTSTANDING IMPRESTS					
	<i>Name of Officer</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</i>	xxx	xxx	xxx	
	<i>Name of Officer</i>	xxx	xxx	xxx	
	<i>Name of Officer</i>	xxx	xxx	xxx	
	<i>Name of Officer</i>	xxx	xxx	xxx	
	<i>Name of Officer</i>	xxx	xxx	xxx	
	<i>Name of Officer</i>	xxx	xxx	xxx	
	<b>Total</b>			<b>xxx</b>	
15 Cash equivalents (short-term deposits)					
	<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
				<b>Kshs</b>	<b>Kshs</b>
	<i>Sale of tender docs held in banker chq</i>	xxx	xxx	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
	<b>Total</b>			<b>xxx</b>	<b>xxx</b>

16. BALANCES BROUGHT FORWARD				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	Bank accounts		4,963,462.00	-
	Cash in hand		xxx	-
	Cash equivalents (short-term deposits)		xxx	-
	Imprest		xxx	-
	Receivables		xxx	-
	Payables		xxx	-
	<b>Total</b>		4,963,462.00	-
	<i>The bank accounts are balances brought forward from previous year</i>			
17. PRIOR YEAR ADJUSTMENTS				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	Bank accounts		91,000.20	-
	Cash in hand		-	-
	Cash equivalents (short-term deposits)		-	-
	Imprest		-	-
	Receivables		-	-
	Payables		-	-
	<b>Total</b>		91,000.00	-
	<i>This adjustments are cheques cancelled from previous year but not yet replaced</i>			

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

	18	OTHER DISCLOSURES			
		18.1 FIXED ASSET REGISTER			
		18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES			
		18.3 PAYABLES			
		18.4 FUNDS DUE TO PROJECTS			
		Amounts not disbursed to projects		2,300,000.00	
		18.5 DISBURSEMENTS FROM THE BOARD			
		Balances from the board		32,977,369.00	

# OTHAYA CONSTITUENCY DEVELOPMENT FUND OFFICE

TEL: 061 - 52109  
OFFICE

OTHAYA CDF

P.O. BOX 85 - 10106  
OTHAYA  
WARRANT

TYPE OF ASSEST	LIST OF ASSETS		ACQUISTIO N DATE	COST (kshs.)	PHYSICAL LOCATION	CURRENT CONDITION
	ASSETS NUMBER	ASSETS SERIAL NUMBER				
Office Table	3	OTHY/CDF/03, 04&04B	2009		Managers Office	New
Typist Desk	1	OTHY/CDF/05	2009		Reception Office	New
Book Shelves	2	OTHY/CDF/06 &07	2009		Reception Office	New
Office Cabinet	1	OTHY/CDF/08	2009		Managers Office	New
Office Chairs	2	OTHY/CDF/09 &010	2009		Managers Office	New
Back Chair	1	OTHY/CDF/011	2009		Managers Office	New
Plastic Chairs	2300	OTHY/CDF/12 to 2311	2009 and 2012		Main Hall & Library	New
Book Shelves	4	OTHY/CDF/231 2-2315	2013	400,000	Library	New
Library Tables	3	OTHY/CDF/231 6-2018	2013	240,000	Library	New
Library Desk	2	OTHY/CDF/231 9-2320	2013	80,000	Library	New

High Back Chair	100	OTHY/CDF/232 1-2420	2013	630,000	Library	New
-----------------	-----	------------------------	------	---------	---------	-----

TYPE OF P,P&E	ASSETS NUMBER	ASSETS SERIAL NUMBER	ACQUISITION DATE	COST	PHYSICAL LOCATION	CURRENT CONDITION	WARRANT
Photocopier	1	OTHY/CDF/01	2009		Accounts Office	U/S	
Computer C/W CPU,Printer & Monitor	1	OTHY/CDF/02	From CDF Board		Reception Office	New	
Digital Camera Model No.DSC-W310	1	OTHY/CDF/03	From CDF Board		Reception Office	New	
Modem S/No B5A4CA10A16 09376	1	OTHY/CDF/04	From CDF Board		Reception Office	New	
Vehicle Reg. No GK A912U	1	OTHY/CDF/05	21/5/2010	3,502,562/=		New	
Computers	3	OTHY/CDF/06 -08	2013		Library	New	
42" TVScreen	1	OTHY/CDF/09	2013		Library	New	
Public Address Set(4 speakers)	4	OTHY/CDF/010 -013	2013		Library	New	
Sound Machine	1	OTHY/CDF/014	2013		Library	New	
CDF Office		OTHY/CDF/015		35,000,000/=			
Laptop	1	OTHY/CDF/017	2012		Manager,s Office	New	

TYPE OF ASSEST	ASSETS NUMBER	ASSETS SERIAL NUMBER	ACQUISTIO N DATE	COST	PHYSICAL LOCATION	CURRENT CONDITIO N	
MEDIUM STAPLERS	1	OTH/CDF/017-018	27/032014	550.00	OFFICE REGISTRY &ACCOUNTS	NEW	
HEAVY DUTY STAPLER	1	OTH/CDF/19	27/03/2014	4,850.00	REGISTRY	NEW	
SELF INKING STAMP	1	OTH/CDF/20	27/03/2014	3,000.00	REGISTRY	NEW	
MEDIUM PAPER PUNCH	2	OTH/CDF/21	10/04/2014	1,200.00	FAM AND ACCOUNTS ASSISTANT OFFICE	NEW	
MEDIUM STAPLERS	1	OTH/CDF/017-018	27/032014	550.00	OFFICE REGISTRY &ACCOUNTS	NEW	
MEGA THERMOS CUPS	1	OTH/CDF/22	2014	1,100.00	KITCHEN	NEW	REPLACEABLE
	½ DOZ	OTH/CDF/23	2014	900.00	KITCHEN	NEW	REPLACEABLE
SPOONS	1 DOZ.	OTH/CDF/24	2014	120.00	KITCHEN	NEW	
SCRUBING BRUSH	1PCS	OTH/CDF/25	2014	250.00	WASHROOMS	NEW	REPLACEABLE

MOB BUCKET AND A MOB SUGGESTIO N BOX	1PC	OTH/CDF/26	2014	430.00	WASHROOMS	NEW	REPLACEAB LE
FOUR DRAWER STEEL FILLING CABINET	1PC	OTH/CDF/27	30/05/2014	6,350.00	REGISTRY	NEW	
	1PC	OTH/CDF/28	29/05/2014	21,000.00	MANAGERS OFFICE	NEW	

**OTHAYA CONSTITUENCY DEVELOPMENT FUND**

Reports and Financial Statements

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

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**CONSTITUENCIES DEVELOPMENT FUND - OTHAYA CONSTITUENCY**

Reports and Financial Statements

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

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**CONSTITUENCIES DEVELOPMENT FUND - OTHAYA CONSTITUENCY**  
**Reports and Financial Statements**

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

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
<b>Amounts due to National Govt Entities</b>		a	b	c	d=a-c		
1.							
2.							
3.							
	Sub-Total						
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	<b>Grand Total</b>						