

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*Paper laid*  
*By Hon. A. Sule, (Hon)*  
*on Wed. 29.7.2015 (PM)*  
*Mmm*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND –  
KAJIADO SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



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



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**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH**

**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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 | Yusuf Mbuno     |
| 2.  | Fund Account Manager    | Johnson Karanja |
| 3.  | District Accountant     | Augustus Mulwa  |

### (d) Fiduciary Oversight Arrangements

- |     |                         |                      |
|-----|-------------------------|----------------------|
| 1.  | Hon. Katoo Ole Metito   | Member of Parliament |
| 2.  | Jeremia Ole Kikua       | DCC                  |
| 3.  | Mr. Kilelo Kilitia      | Chairman             |
| 4.  | Mr. Benard Tulito       | Member               |
| 5.  | Mrs. Damaris Mule       | Secretary            |
| 6.  | Mr. John Muli Milia     | Member               |
| 7.  | Mr. Samuel Parmeteu     | Member               |
| 8.  | Mrs. Rosemary Nailantai | Member               |
| 9.  | Mrs. Naomi Naisoi       | Member               |
| 10. | Ms. Zipporah Wairimu    | Member               |

### (e) Entity Headquarters

P.O. Box 299-00209,  
KAJIADO SOUTH CDF,  
Loitokitok.

### (f) Entity Contacts

Telephone: 0724722509

E-mail: [cdfkajiadosouth@cdf.go.ke](mailto:cdfkajiadosouth@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

Equity Bank Ltd,  
Loitokitok Branch,  
A/C NO 0740261436159  
P.O Box 254-00209  
Loitokitok.

**(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

# REPUBLIC OF KENYA

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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 – KAJIADO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Kajiado South Constituency set out on pages 5 to 21, which comprise the statement of financial assets as at 30 June, 2014, the statement of receipts and payments, summary statement of appropriation 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 (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 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 audit 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 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. Transfers to Other Government Units**

The statement of receipts and payments reflects a figure of Kshs.20,294,253 in respect of transfers to other government units for the year ended 30 June 2014. This figure includes transfers to primary and secondary schools of Kshs.12,100,000 and Kshs.2,200,000 respectively. However, the Fund did not have a detailed analysis of the transfers and returns from the project management committees for the projects undertaken using the above funds.

Consequently, the accuracy and validity of the transfers to other government units figure of Kshs.20,294,253 for the year ended 30 June 2014 could not be confirmed.

### **2. Other Grants and Transfers**

The statement of receipts and payments further reflects a figure of Kshs.18,196,500 in respect of other grants and transfers to various project management committees (PMCs) for project implementation for the year ended 30 June 2014. However, the Fund did not have a detailed analysis of the transfers and returns from the project management committees on the projects being implemented.

Consequently, the accuracy and validity of the other grants and transfers figure of Kshs.18,196,500 for the year ended 30 June 2014 could not be confirmed.

### **3. Committee Expenses and Allowances**

The statement of receipts and payments in addition reflects a figure of Kshs.1,755,000 in respect of committee expenses and allowances for the year ended 30 June 2014. However, these allowances were not supported by the primary records such as a detailed analysis of the expenditure, attendance register and committee minutes. In addition, Kshs.290,000 out of the total amount of Kshs.1,755,000 was not supported by a signed payment schedule.

Consequently, the accuracy of the committee allowances figure of Kshs.1,755,000 for the year ended 30 June 2014 could not be confirmed.

### **4. Cash and Cash Equivalents**

The statement of assets also reflected a cash and cash equivalents balance of Kshs.27,047,713 as at 30 June 2014, which did not include cash in hand amounting to Kshs.30,000. In addition, there was no board of cash survey report presented for audit

review to verify and ascertain the cash held at the end of the financial year. Further, the cash and cash equivalents balance was not supported by a bank confirmation certificate.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.27,047,713 as at 30 June 2014 could not be confirmed.

## **5. Acquisition of Assets**

The statement of receipts and payments further reflects an amount of Kshs.7,653,893 for the year ended 30 June 2014. This figure represented an expenditure incurred in procuring a 4x4 Toyota Land Cruiser Hardtop make-HZJ67R-RKMRS4.2L registration No. GKB 764F utility vehicle with a 4164cc engine capacity. The vehicle's engine capacity exceeded the 2900cc allowed by the Government regulations on procurement of utility vehicles.

Further, the cost of Kshs.7,653,893 paid to Toyota Kenya Ltd exceeded the approved budgetary allocation of Kshs.7,500,000 for procurement of a utility vehicle by Kshs.153,893.

Consequently, the Fund was in breach of the Law.

## **6. Unsupported Expenditure**

The statement of receipts and payments also reflects an expenditure of Kshs.2,436,881 in respect of use of goods and services during the year ended 30 June 2014. This expenditure was not supported by any schedule or analysis.

Consequently, the propriety of the expenditure of Kshs.2,436,881 in respect of use of goods and services during the year ended 30 June 2014 could not be confirmed.

## **7. Inaccuracies in the Notes to the Financial Statements**

The following anomalies were noted in the financial statements:-

- (i) Description for some items in the statement of receipts and payments do not agree with those in the notes, for instance committee expenses, transfers to other government units and other grants and transfers in the statement of receipts and payments are referred to as CDFC expenses, transfer to other government entities and other grants and other payments respectively in the notes.
- (ii) The notes to the accounts exclude notes on related party transactions, management risks (financial, market and credit) and do not disclose whether any liabilities exist or not.
- (iii) The statement of cash flows is missing from the financial statements.
- (iv) The table of contents is incorrectly numbered.
- (v) Page number 10 is missing from the financial statements.
- (vi) The financial statements indicate that the figures reflected in the financial statements are in thousands, when they are in absolute figures.
- (vii) The significant accounting policies which form part of the notes to the accounts have been disclosed separately from the other notes in the financial statements.

- (viii) The financial statements include blank notes to the accounts which do not support any figures.
- (ix) Some pages in the financial statements do not indicate the name of the Fund, the kind of report and the financial year.
- (x) Some notes to the accounts indicate the Government financial services code numbers which are not necessary for reporting purposes.

Under the circumstances, the accuracy of the financial statements for the year ended 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 Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituency Development Fund Act, 2013.



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

**Nairobi**

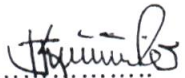
**18 May 2015**

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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2013-2014<br>Kshs    | 2012-2013<br>Kshs |
|---|------|----------------------|-------------------|
| <b>RECEIPTS</b>                         |      |                      |                   |
| Transfers from CDF board-AIEs' Received | 1    | 78,964,640.00        |                   |
| Proceeds from Sale of Assets            | 2    | -                    |                   |
| Other Receipts                          | 3    | -                    |                   |
| <b>TOTAL RECEIPTS</b>                   |      | <b>78,964,640.00</b> |                   |
| <b>PAYMENTS</b>                         |      |                      |                   |
| Compensation of Employees               | 4    | 1,566,000.00         |                   |
| Use of goods and services               | 5    | 2,436,880.50         |                   |
| Committee Expenses                      | 6    | 1,755,000.00         |                   |
| Transfers to Other Government Units     | 7    | 20,294,253.00        |                   |
| Other grants and transfers              | 8    | 18,196,500.00        |                   |
| Social Security Benefits                | 9    | 14,400.00            |                   |
| Acquisition of Assets                   | 10   | 7,653,893.00         |                   |
| Other Payments                          | 11   | -                    |                   |
| <b>TOTAL PAYMENTS</b>                   |      | <b>51,916,927.00</b> |                   |
| <b>SURPLUS/DEFICIT</b>                  |      | <b>27,047,712.50</b> |                   |

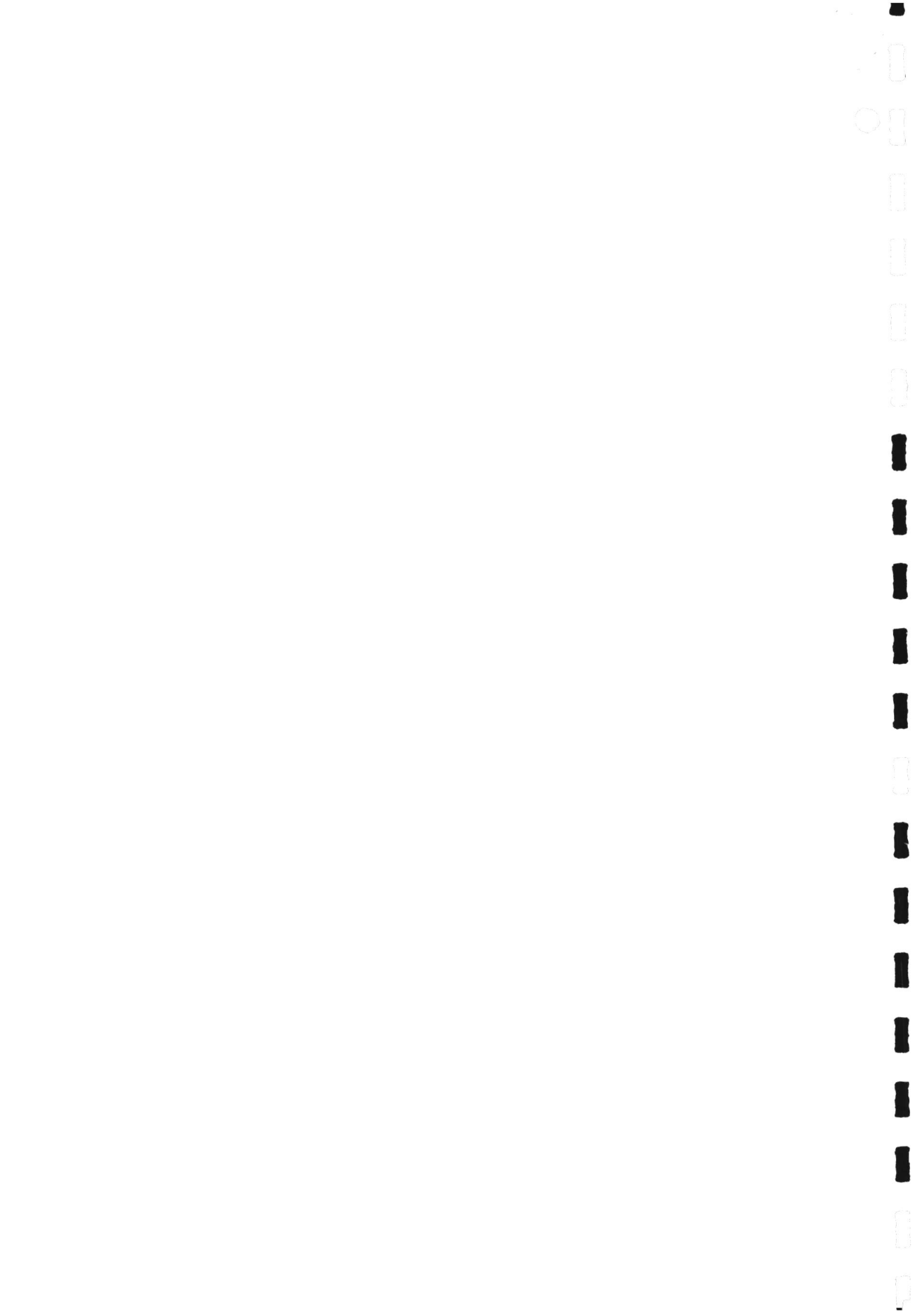
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO SOUTH CDF financial statements were approved on 19/9 2014 and signed by:

  
 Kilelo Kilitia  
 Chairman - CDFC

  
 Johnson Karanja  
 Fund Account Manager

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

| Note | 2013-2014<br>Kshs | 2012-2013<br>Kshs |
|------|-------------------|-------------------|
|------|-------------------|-------------------|



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

**FINANCIAL ASSETS**

**Cash and Cash Equivalents**

|  |    |               |
|--|----|---------------|
| Bank Balances ( as per the cash book)                            | 12 | 27,047,712.50 |
| Cash Balances (sale of tenders,hire of grader)                   | 13 | Xxx           |
| Outstanding Imprests   | 14 | Xxx           |
| Cash Equivalents ( eg sale of tender doc held in bankers cheque) | 15 | 0             |

**TOTAL FINANCIAL ASSETS**


**27,047,712.50**

**REPRESENTED BY**

|                                |    |                      |
|--------------------------------|----|----------------------|
| Fund balance b/fwd 1st July... | 16 | Xxx                  |
| Surplus/Defict for the year    |    | 27,047,712.50        |
| Prior year adjustments         | 17 | Xxx                  |
| <b>NET LIABILITIES</b>         |    | <b>27,047,712.50</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO SOUTH CDF financial statements were approved on 19/9 2014 and signed by:

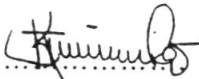
  
 Kilelo Kilitia  
 Chairman - CDFC

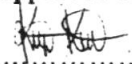
  
 Johnson Karanja  
 Fund Account Manager

**V: SUMMARY STATEMENT OF APPROPRIATION**

| * Revenue/Expense Item              | Original Budget<br>(approved<br>allocations for FY<br>2013/14) | Adjustments<br>(Reallocations<br>and previous<br>year 2012/13<br>balance b/f) | Final Budget<br><br>c=a+b | Actual Payments<br><br>D | Budget<br>Utilization<br>Difference<br><br>e=c-d | % of<br>Utilization<br>Difference<br>to Final<br>Budget<br><br>f=d/c % |
|-------------------------------------|--|---|---------------------------|--------------------------|--|--|
|                                     | A  | B   | c=a+b                     | D                        | e=c-d  | f=d/c %  |
| Compensation of Employees           | 1,566,000.00   | -   | 1,566,000.00              | 1,566,000.00             | 0.00   | 0.00%  |
| Use of goods and services           | 3,047,167.00   | -   | 3,047,167.00              | 2,436,880.50             | 610,285.50                                       | 79.97%   |
| Committee expenses                  | 1,755,000.00   | -   | 1,755,000.00              | 1,755,000.00             | 0.00   | 0.00%  |
| Transfers to Other Government Units | 25,308,332.00  | -   | 25,308,332.00             | 20,294,253.00            | 5,014,079.00                                     | 80.19%   |
| Other grants and transfers          | 39,619,848.00  | -   | 39,619,848.00             | 18,196,500.00            | 21,423,348.00                                    | 45.93%   |
| Social Security Benefits            | 14,400.00  | -   | 14,400.00                 | 14,400.00                | 0.00   | 0.00%  |
| Acquisition of Assets               | 7,653,893.00   | -   | 7,653,893.00              | 7,653,893.00             | 0.00   | 0.0%   |
| Other Payments                      |  |   |                           |                          |  |  |
| <b>TOTALS</b>                       | <b>78,964,640.00</b>   | <b>-</b>  | <b>78,964,640.00</b>      | <b>51,916,926.50</b>     | <b>27,047,712.50</b>                             |  |

The KAJIADO SOUTH CDF financial statements were approved on 19/9 2014 and signed by:

  
**Kilelo Kilitia**  
 Chairman - CDFC

  
**Johnson Karanja**  
 Fund Account Manager

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

## *SIGNIFICANT ACCOUNTING POLICIES (Continued)*

### e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of

cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) Budget**

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

**g) Comparative figures**

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

**h) Subsequent events**

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

VII. NOTES TO THE FINANCIAL STATEMENTS

KAJIADO SOUTH CDF NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400

1 TRANSFERS FROM CDF BOARD

1330407

| Description      | 2013 – 2014                 | 2012 – 2013 |
|------------------|-----------------------------|-------------|
|                  | Kshs                        | Kshs        |
| AIE NO...A709969 | 2,000,000.00                | -           |
| AIE NO...A750025 | 45,378,784.00               | -           |
| AIE NO...A735565 | 31,585,856.00               | -           |
| <b>TOTAL</b>     | <b><u>78,964,640.00</u></b> | <b>==</b>   |

3510000

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

3510202

3510601

3510801

3510803

|  | 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 the Sale of office and general equipment     | -           | -           |
| <b>Total</b>   | <b>==</b>   | <b>==</b>   |

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|              |  | 2013 – 2014         | 2012 - 2013 |
|--------------|--|---------------------|-------------|
|              |  | Kshs                | Kshs        |
| 2210100      | Utilities, supplies and services/bank charges                | 868,880.50          | -           |
| 2210104      | Office rent  | -                   | -           |
| 2210200      | Communication, supplies and services                         | 1,113,998.00        | -           |
| 2210300      | Domestic travel and subsistence                              | 104,000.00          | -           |
| 2210500      | Printing, advertising and information supplies & services    | -                   | -           |
| 2210600      | Rentals of produced assets                                   | -                   | -           |
| 2210700      | Training expenses  | -                   | -           |
| 2210800      | Hospitality supplies and services                            | -                   | -           |
| 2210900      | Insurance costs  | -                   | -           |
| 2211000      | Specialized materials and services                           | -                   | -           |
| 2211100      | Office and general supplies and services                     | 150,000.00          | -           |
| 2211200      | Fuel ,oil & lubricants                                       | 200,000.00          | -           |
| 2211300      | Other operating expenses                                     | -                   | -           |
| 2220100      | Routine maintenance – vehicles and other transport equipment | -                   | -           |
| 2220200      | Routine maintenance – other assets                           | -                   | -           |
| <b>Total</b> |  | <b>2,436,880.50</b> | <b>=</b>    |

2210800

**6 CDFC EXPENSES**

| Description |                          | 2013 – 2014 | 2012 - 2013 |
|-------------|--------------------------|-------------|-------------|
|             |                          | Kshs        | Kshs        |
| 2210802     | Other committee expenses | -           | -           |

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**  
**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>                                    | <b>≡</b>    | <b>≡</b>    |

2110000

**4. COMPENSATION OF EMPLOYEES**

|   | 2013 – 2014                | 2012 – 2013 |
|---|----------------------------|-------------|
|   | Kshs                       | Kshs        |
| 2110201 Basic wages of contractual employees      | 1,566,000.00               | -           |
| 2110202 Basic wages of casual labour              | -                          | -           |
| <b>Personal allowances paid as part of salary</b> | -                          | -           |
| 2110301 House allowance                           | -                          | -           |
| 2110314 Transport allowance                       | -                          | -           |
| 2110320 Leave allowance                           | -                          | -           |
| 2110326 Other personnel payments/GRATUITY         | -                          | -           |
| <b>Total</b>                                      | <b><u>1,566,000.00</u></b> | <b>≡</b>    |

2200000

**5 USE OF GOODS AND SERVICES**

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|         |                     |                            |          |
|---------|---------------------|----------------------------|----------|
| 2210809 | Committee allowance | 1,755,000.00               | -        |
|         | <b>TOTAL</b>        | <b><u>1,755,000.00</u></b> | <b>=</b> |

2630200

**7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

|         | Description                        | 2013 – 2014                 | 2012 - 2013 |
|---------|------------------------------------|-----------------------------|-------------|
|         |                                    | Kshs                        | Kshs        |
| 2630204 | Transfers to Primary Schools       | 12,100,000.00               | -           |
| 2630205 | Transfers to Secondary Schools     | 2,200,000.00                | -           |
| 2630206 | Transfers to Tertiary Institutions | -                           | -           |
| 2630207 | Transfers to Health Institutions   | 5,994,253.00                | -           |
|         | <b>TOTAL</b>                       | <b><u>20,294,253.00</u></b> | <b>=</b>    |

2640000

**8 OTHER GRANTS AND OTHER PAYMENTS**

|         |                         | 2013 – 2014   | 2012 - 2013 |
|---------|-------------------------|---------------|-------------|
|         |                         | Kshs          | Kshs        |
| 2640101 | Bursary –Secondary      | -             | -           |
| 2640102 | Bursary –Tertiary       | -             | -           |
| 2640104 | Bursary-Special schools | -             | -           |
| 2640105 | Mocks & CAT             | -             | -           |
| 2640504 | Water/Sanitation        | 18,196,500.00 | -           |
| 2640505 | Food Security           | -             | -           |

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|              |             |                             |          |
|--------------|-------------|-----------------------------|----------|
| 2640506      | Electricity | -                           | -        |
| 2640507      | Security    | -                           | -        |
| 2640508      | Roads       | -                           | -        |
| 2640509      | Sports      | -                           | -        |
| 2640510      | Environment | -                           | -        |
| <b>Total</b> |             | <b><u>18,196,500.00</u></b> | <b>=</b> |

2120000

**9 SOCIAL SECURITY BENEFITS**

|                                       | <b>2013 – 2014</b>      | <b>2012 - 2013</b> |
|---------------------------------------|-------------------------|--------------------|
|                                       | <b>Kshs</b>             | <b>Kshs</b>        |
| 2120101 Employer contribution to NSSF | 14,400.00               | -                  |
|                                       | -                       | -                  |
| <b>Total</b>                          | <b><u>14,400.00</u></b> | <b>=</b>           |

3100000

**10 ACQUISITION OF ASSETS**

| <b>Non-Financial Assets</b> | <b>2013 – 2014</b> | <b>2012 - 2013</b> |
|-----------------------------|--------------------|--------------------|
|                             | <b>Kshs</b>        | <b>Kshs</b>        |
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**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|         |  |                     |          |
|---------|--|---------------------|----------|
| 3110102 | Purchase of Buildings                                  | -                   | -        |
| 3110202 | Construction of Buildings                              | -                   | -        |
| 3110302 | Refurbishment of Buildings                             | -                   | -        |
| 3110701 | Purchase of Vehicles                                   | 7,653,893.00        | -        |
| 3110704 | Purchase of Bicycles & Motorcycles                     | -                   | -        |
| 3110801 | Overhaul of Vehicles                                   | -                   | -        |
| 3111001 | Purchase of Office furniture and fittings              | -                   | -        |
| 3111002 | Purchase of computers ,printers and other IT equipment | -                   | -        |
| 3111005 | Purchase of photocopier                                | -                   | -        |
| 3111009 | Purchase of other office equipment                     | -                   | -        |
| 3111112 | Purchase of soft ware                                  | -                   | -        |
| 3130101 | Acquisition of Land                                    | -                   | -        |
|         | <b>Total</b>   | <b>7,653,893.00</b> | <b>=</b> |

**11 OTHER PAYMENTS**

| <b>Other Payments</b> | <b>2013 – 2014</b> | <b>2012 - 2013</b> |
|-----------------------|--------------------|--------------------|
|                       | <b>Kshs</b>        | <b>Kshs</b>        |
|                       | -                  |                    |
|                       | <b>=</b>           | <b>=</b>           |

**12 BANK BALANCES (CASH BOOK BALANCE)**



**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

| <b>Name of Bank, Account No. &amp; currency</b>        | <b>2013 – 2014</b>           | <b>2012 - 2013</b> |
|--|------------------------------|--------------------|
| Equity Bank, Loitokitok Branch A/C<br>NO.0740261436159 | <b>Kshs</b><br>27,047,712.70 | <b>Kshs</b><br>-   |
| <b>Total</b>   | <b>27,047,712.70</b>         | -                  |



**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

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

## KAJIADO SOUTH CONSTITUENCY

### ASSET REGISTER

#### LAND AND BUILDINGS

| S/NO | TYPE OF ASSET | ASSET NO.  | SERIAL NO.     | ACQUISITION DATE | QTY | COST (KSH) | REMARKS                |
|------|---------------|------------|----------------|------------------|-----|------------|------------------------|
| 1.   | Land          | Plot No. 9 | CDF/146/L/001  | 3/8/2005         | 1   | 300,000    | Developed              |
| 2.   | Office block  |            | CDF/146/OB/001 | 1/6/2007         | 1   | 6,700,000  | Good condition, in use |

#### FURNITURE AND FITTINGS

| S/NO. | TYPE                                  | ASSET NUMBER         | SERIAL NO.            | ACQUISITION DATE | QTY | COST (KSH) | REMARKS           |
|-------|---------------------------------------|----------------------|-----------------------|------------------|-----|------------|-------------------|
| 1.    | Visitors chairs                       | CDF/146/VC/001-040   | W-ARM 3322 (47 Black) | 22/2/2008        | 38  | 600,000    | In good condition |
| 2.    | Executive conference table            | CDF/146/ECT/001      | BH885 (A4M)           | 22/2/2008        | 1   | 200,000    | In good condition |
| 3.    | Visitors executive chairs             | CDF/VEC/001-020      | UF006(47 black)       | 22/2/2008        | 19  | 300,000    | In good condition |
| 4.    | Office executive high (53) ACK chairs | CDF/146/0EHC/001-003 | UF009(47)             | 22/2/2008        | 3   | 46,800     | In good condition |
| 5.    | Counter top                           | CDF/146/CT001        | ID CT 1880(44)        | 22/2/2008        |     |            | In good condition |
| 6.    | Key board trolley                     | CDF/146/KBT/001      |                       | 22/2/2008        | 1   | 1,400      | In good condition |

|     |                    |                    |              |           |    |        |                   |
|-----|--------------------|--------------------|--------------|-----------|----|--------|-------------------|
| 7.  | Office table       | CDF/146/OT/001-003 | ID 1890 (44) | 22/2/2008 | 3  | 34,800 | In good condition |
| 8.  | Chair (wooden)     | CDF/146/CW/001-015 | -            | 22/2/2008 | 14 | 37,500 | In good condition |
| 9.  | Chairs (metal arm) | CDF/146/CM/001-005 | -            | 10/4/2008 | 5  | 20,000 | In good condition |
| 10. | Conference tables  | CDF/146/CT/        | -            | -         | 2  | -      | In good condition |

### COMPUTERS AND ACCESSORIES

|    |                             |                 |             |              |   |       |                   |
|----|-----------------------------|-----------------|-------------|--------------|---|-------|-------------------|
| 11 | Printer HP laser jet P2055d | CDF/51403/024   | CNCJG46748  | April 2010   | 1 | -     | In good condition |
| 12 | UPS                         | CDF/146/UPS/001 | 40079730905 | March 2010   | 1 | -     | In good condition |
| 13 | Monitor HP Compaq LE1711    | CDF/51403/026   | 3CQ01335K8  | October 2010 | 1 | -     | In good condition |
| 14 | CPU                         | CDF/51403/027   | CZ0111Y2R   | October 2010 | 1 | -     | In good condition |
| 15 | Modem                       | CDF/146/SAF/001 | 0710472953  | January 2011 | 1 | -     | In good condition |
| 16 | Paper punch                 | CDF/146/PP/001  | -           | 10/4/2004    | 1 | 200   | In good condition |
| 17 | Stapler                     | CDF/146/SM/001  | -           | 10/4/2004    | 1 | 180   | In good condition |
| 18 | Calculator                  | CDF/146/CA/001  | -           | 10/4/2004    | 1 | 150   | In good condition |
| 19 | Telephone set               | CDF/51403/032   | KX-T8214CID | 10/4/2004    | 1 | 2,500 | In good condition |

|    |               |                    |   |           |    |     |                   |
|----|---------------|--------------------|---|-----------|----|-----|-------------------|
| 20 | Stamp pad     | CDF/146/SP/001     | - | 10/4/2004 | 1  | 100 | In good condition |
| 21 | Cups          | CDF/CU/001-015     | - | 10/4/2008 | 15 | -   | In good condition |
| 22 | Thermos flask | CDF/146/TF/001     |   | 10/4/2008 | 1  | -   | In good condition |
| 23 | Spoons        | CDF/146/SN/001-015 |   | 10/4/2008 | 10 | -   | In good condition |
| 24 | Basin         | CDF/146/BA/001     |   | 10/4/2008 | 1  | -   | In good condition |
| 25 | Sufuria       | CDF/146/SU/001     |   | 10/4/2008 | 1  | -   | In good condition |
| 26 | Tray          | CDF/146/TR/001     |   | 10/4/2008 | 1  | -   | In good condition |
| 27 | Plates        | CDF/146/PL/001-015 |   | 10/4/2008 | 15 | -   | In good condition |
| 28 | Sugar dishes  | CDF/146/SD/001-003 |   | 10/4/2008 | 3  | -   | In good condition |

Compiled by;

Johnson Karanja

Fund Accounts Manager.

