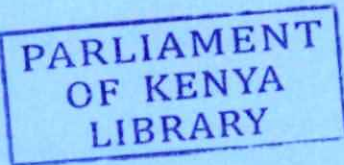




KENYA NATIONAL AUDIT OFFICE



Paper Laid
By Hon. A. Dute (Kans)
Wed. 11.11.2015 (Pro)
M. M. M.



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Gilgil Constituency set out on pages 4 to 14, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments and 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 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 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. Non-Acknowledgement of Bursary Expenditure

During the financial year 2013/2014, the CDF disbursed bursaries totaling Kshs.7,770,200 to various learning institutions to benefit needy students. However, no documents were availed to confirm that the funds were received by the institutions and that they reached the intended beneficiaries. In the absence of acknowledgement documents and/or correspondences, it was not possible to establish whether the funds were received by the respective institutions and used for the intended purposes.

2. Project Implementation

2.1. Mamendi Water Project

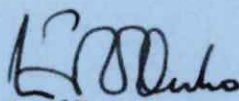
The CDF disbursed Kshs.1,000,000 and Kshs.300,000 in the financial years 2004/2005 and 2009/2010 respectively to Mamendi Water Project for purchase of a pump, mortar, pipes, generator, control panel, cattle trough and power house. However, the project file availed for audit did not have relevant documents such as project bank statements and details of expenditure relating to the second disbursement. Consequently, it was not possible to confirm that the Kshs.300,000 disbursed in 2009/2010 was received and used for the intended purpose. Further, audit verification conducted on 19 October 2014 revealed that the project was not operational due to a faulty pump and was therefore not benefitting the community.

2.2. Wazee Pamoja Water Project

During the year 2011/2012, the CDF disbursed Kshs.650,000 to Wazee Pamoja Water Project for the purchase of pipes to cover three kilometres and construction of a water kiosk. However, the project file was not availed for audit and it was difficult to confirm how the funds were spent. A project site visit on 19 October 2014 revealed an incomplete water tank structure without any piping. The project appeared to have stalled and was not benefitting the community.

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 Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

10 September 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

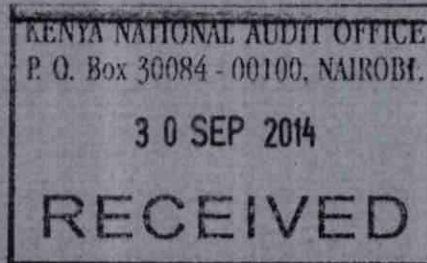
Visit Our Website
<http://www.cdf.go.ke>

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

CDF BOARD/AUDITOR GENERAL/2014/169

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 Gilgil Annual Accounts for your necessary action.

Yours faithfully,

YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

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





CONSTITUENCIES DEVELOPMENT FUND – GILGIL

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 –GILGIL CONSTITUENCY

Reports and Financial Statements

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Purity W. Wanjiru
3.	District Accountant	Patricia Nguku

(d) Fiduciary Oversight Arrangements

No.	Name	Designation
1.	John Karanja Gakungu	Chairman
2.	John Kamau	National Government Official
3.	Fund Account Manager	Ex-Official
4.	Betty Koech	Member
5.	Joshua Kimani	Member
6.	Jane Maina	Member
7.	Suleiman Musa	Member
8.	Moses Kirui	Member
9.	Mary Nyambura	Member
10.	Joseph Ngure	Member

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

(e) Entity Headquarters

Gilgil CDF Office,
P.O. Box 524,
Munywoki Building,
GILGIL, KENYA

(f) Entity Contacts

Telephone: (254) 0710771170, 0723737175,
E-mail:gilgildcf@gmail.com

(g) Entity Bankers

Constituency CDF main banker:

Cooperative Bank, Gilgil Branch
A/C No. 01141404366300,
P.O Box 631-20116
Gilgil, 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 –GILGIL 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 Gilgil *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 Gilgil *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 Gilgil *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 Gilgil *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.

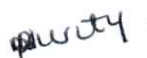
The Fund Account Manager in charge of the Gilgil *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Gilgil *CDF* financial statements were approved and signed on 10th September, 2014.



John Gakungu
Chairman - CDFC



Purity W. Wanjiru
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	733,920		733,920	518,215	215,715	51%
Use of goods and services	874,738		874,738	437,369	437,369	50%
Committee Expenses	4,000,000		4,000,000	3,690,590	309,410	91%
Subsidies						
Transfers to Other Government Units	30,281,994		30,281,994	21,096,854	9,186,140	48%
Other grants and transfers	13,309,349		13,309,349	7,770,200	6,039,149	95%
Social Security Benefits	28,800		28,800	10,800	18,000	55%
Acquisition of Assets	523,000		523,000	523,000	0	100%
Other Payments						
TOTALS	67,046,747		67,046,747	34,047,055	32,998,692	97.5%

by: The Gilgil CDF financial statements were approved on 10th September, 2014 and signed



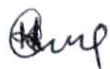
John Gakungu
Chairman - CDFC

Purity W. Wanjiru
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND –GILGIL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	36,764,753.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		36,764,753.00	
PAYMENTS			
Compensation to employees	4	518,215.00	
Use of goods and services	5	437,369.00	
Committee Expenses	6	3,690,590.00	
Transfers to Other Government Units	7	21,096,854.00	
Other grants and transfers	8	7,770,200.00	
Social Security Benefits	9	10,800.00	
Acquisition of Assets	10	523,000.00	
Other Payments	11	-	
TOTAL PAYMENTS		34,047,055 .00	
SURPLUS/DEFICIT		2,717,698.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil CDF financial statements were approved on 10th September, 2014 and signed by:



John Gakungu
Chairman - CDFC




Purity W. Wanjiru
Fund Account Manager

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


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	2,717,698.00 1,978,619.70	
Cash Balances (sale of tenders,hire of grader)	13	0 1490	
Outstanding Imprests	14	0	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u>2,717,698.00</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	
Surplus/Defict for the year		2,717,698.00	
Prior year adjustments	17	0	
NET LIABILITIES		<u>2,717,698.00</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil CDF financial statements were approved on 10th September, 2014 and signed by:



John Gakungu
Chairman - CDFC



Purity W. Wanjiru
Fund Account Manager

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

Reports and Financial Statement
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 –GILGIL 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.

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 –GILGIL 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...735535	2,000,000.00	0
	AIE NO .735767	34,764,753.00	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	36,764,753.00	0

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	0	XXX
Receipts from the Sale Plant Machinery and Equipment	0	XXX
Receipts from Sale of Certified Seeds and Breeding Stock	0	XXX
Receipts from the Sale of Strategic Reserves Stocks	0	XXX
Receipts from the Sale of Inventories, Stocks and Commodities	0	XXX
Disposal and Sales of Non-Produced Assets	0	XXX
Receipts from the Sale of Strategic Reserves Stocks	0	XXX
Total	0	XXX

CONSTITUENCIES DEVELOPMENT FUND –GILGIL 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	2012 - 2013
	Kshs	Kshs
Interest Received	0	XXX
Profits and Dividends	0	XXX
Rents	0	XXX
Other Property Income	0	XXX
Sales of Market Establishments	0	XXX
Receipts from Administrative Fees and Charges	0	XXX
Receipts from Administrative Fees and Charges - Collected as AIA	0	XXX
Receipts from Incidental Sales by Non-Market Establishments	0	XXX
Receipts from Sales by Non-Market Establishments	0	XXX
Receipts from Sale of Incidental Goods	0	XXX
Fines Penalties and Forfeitures	0	XXX
Receipts from Voluntary transfers other than grants	0	XXX
Other Receipts Not Classified Elsewhere	0	XXX
Total	0	XXX

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	529,014.80	XXX
Basic wages of temporary employees	0	XXX
Personal allowances paid as part of salary	0	XXX
Personal allowances paid as reimbursements	0	XXX
Personal allowances provided in kind	0	XXX
Pension and other social security contributions	0	XXX
Compulsory national social security schemes	0	XXX
Compulsory national health insurance schemes	0	XXX
Social benefit schemes outside government	0	XXX
Other personnel payments	0	XXX
Total	529,014.80	XXX

CONSTITUENCIES DEVELOPMENT FUND –GILGIL 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	0	XXX
Communication, supplies and services	0	XXX
Domestic travel and subsistence	100,000	XXX
Foreign travel and subsistence	0	XXX
Printing, advertising and information supplies & services	0	XXX
Rentals of produced assets	0	XXX
Training expenses	0	XXX
Hospitality supplies and services	0	XXX
Insurance costs	0	XXX
Specialised materials and services	0	XXX
Office and general supplies and services	237,369	XXX
Fuel, Lubricants	100,000	XXX
Routine maintenance – vehicles and other transport equipment	0	XXX
Routine maintenance – other assets	0	XXX
Total	437,369	XXX

6. CDF COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	
Committee allowance	3,690,590.00	XX
Total	3,690,590.00	XX

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	0	XX
Transfers to Counties		

CONSTITUENCIES DEVELOPMENT FUND –GILGIL CONSTITUENCY

Reports and Financial Statements

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

(insert name of budget agency)	0	XX
(insert name of budget agency)	0	XX
TOTAL	0	XX

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	7,770,200	XX
Emergency relief and refugee assistance	0	XX
Subsidies to small businesses, cooperatives, and self employed	0	XX
Other current transfers, grants	0	XX
Other capital grants and transfers	0	XX
Total	7,770,200	XX

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0	XX
Social security benefits in cash and in kind	0	XX
Employer Social Benefits in cash and in kind	10,800	XX
Total	10,800	XX

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	XX
Construction of Buildings	0	XX
Refurbishment of Buildings	0	XX
Construction of Roads	0	XX
Construction and Civil Works	0	XX
Overhaul and Refurbishment of Construction and Civil Works	0	XX
Purchase of Vehicles and Other Transport Equipment	0	XX
Overhaul of Vehicles and Other Transport Equipment	0	XX
Purchase of Household Furniture and Institutional Equipment	0	XX
Purchase of Office Furniture and General Equipment	523,000	XX
Purchase of Specialised Plant, Equipment and Machinery	0	XX

CONSTITUENCIES DEVELOPMENT FUND –GILGIL CONSTITUENCY

Reports and Financial Statements

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

Rehabilitation and Renovation of Plant, Machinery and Equip.	0	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	XX
Research, Studies, Project Preparation, Design & Supervision	0	XX
Rehabilitation of Civil Works	0	XX
Acquisition of Strategic Stocks and commodities	0	XX
Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	0	XX
Domestic Public Financial Institutions	0	XX
Foreign financial Institutions operating Abroad	0	XX
Other Foreign Enterprises	0	XX
Foreign Payables - From Previous Years	0	XX
Total	523,000	XX

11. OTHER PAYMENTS

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Equity Bank, A/C No. 0490261189435(KSH)</i>			37,139,620	XXX
Total			37,139,620	

Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
Financial Assets		
Domestic Public Non-Financial Enterprises	0	XX
Domestic Public Financial Institutions	0	XX
Foreign financial Institutions operating Abroad	0	XX
Other Foreign Enterprises	0	XX
Foreign Payables - From Previous Years	0	XX
Total	523,000	XX

• **OTHER PAYMENTS**

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

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

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Equity Bank, A/C No. 0490261189435(KSH)</i>			37,139,620	XXX
Total			37,139,620	

• **CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	0	XXX

Location 2	0	xxx
Location 3	0	xxx
Other Locations (<i>specify</i>)	0	xxx
Total	0	xxx

• **OUTSTANDING IMPRESTS**

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

• **Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
Total			0	xxx

• **BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-

Receivables	0	-
Payables	0	-
Total	0	-

• **PRIOR YEAR ADJUSTMENTS**

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

• **OTHER IMPORTANT DISCLOSURES**

18.1 FIXED ASSETS REGISTER

ITEM	COST	DATE OF ACQUISITION
2 PRINTERS HP LASERJET	50,000	12/02/2014
LAPTOP HP	80,000	12/02/2014
PHOTOCOPIER	120,000	12/02/2014
5 DESKTOP COMPUTERS LENOVO @ 40,000	200,000	12/02/2014
5 EXECUTIVE DESKS @40,000	200,000	12/02/2014
8 EXECUTIVE CHAIRS@20,000	160,000	12/02/2014
SECRETARY CHAIR	14,000	12/02/2014
RECEPTION SEAT	40,000	12/02/2014
WOODEN TABLE	5,000	12/02/2014
EXECUTIVE COFFEE TABLE	15,000	12/02/2014
FILE CABINET	35,000	12/02/2014
KITCHEN CABINET	15,000	12/02/2014
UTENSILS AND KITCHEN WARE	20,000	12/02/2014

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

	Kshs	Kshs
	0	XXX
	0	XXX
	0	XXX
	0	XXX
	0	XXX

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

