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REPORT

OF

THE AUDITOR-GENERAL

ON

CONSTITUENCIES DEVELOPMENT FUND
NANDI HILLS CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Nandi Hills Constituency set out on pages 5 to 17 which comprise the statement of financial assets and liabilities as at 30 June 2014, and 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.

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 (2) 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 misstatements.

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 statement.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Accuracy of the Financial Statements

The financial statements for the year under review were submitted without relevant supporting trial balance, ledgers, detailed schedules and other supporting documents. It was not possible therefore to confirm the source and accuracy of the expenditure of Kshs.50,203,519 reflected in statement of receipts and payments, and summary statement of appropriation for the year ended 30 June 2014. Further, the summary statement of appropriation reflects total actual expenditure of Kshs.51,150,312 while the recomputed balance amount to Kshs.50,203,519 resulting to an overcast of Kshs.946,793. No reconciliation was provided for the difference.

Consequently, the completeness and accuracy of the financial statements for the year ended 30 June 2014 could not be confirmed.

2.0 Outstanding Imprest

Note 14 to the financial statements reflects a balance of Kshs.326,000 under outstanding imprest as at 30 June 2014. However, details of the imprest including purpose of the imprest, date issued and date due was not provided and therefore remained unsupported. As a result, the accuracy of the balance could not be confirmed as at 30 June 2014.

3.0 Reallocation of Project funds

3.1 Included in transfer to primary schools figure of Kshs.19,900,000 under note 7 to the financial statements are grants to four (4) primary schools amounting to Kshs.2,500,000 which was reallocated to other unapproved uses as detailed below;

Reallocated Projects Funds

S/No	Name of project	Allocation (Kshs)	Initial Project Proposal	Project Implemented
-------------	------------------------	------------------------------	-------------------------------------	----------------------------

Grants to Primary Schools

1.	Kosoiywo Primary School	500,000	Renovation of 12 classrooms	Construction of 1 classroom
2.	Choimim Primary School	500,000	Construction of 1 classroom	Construction of toilets, fitting of new metal doors for 4 classrooms & fixing of ceiling to 5 classrooms
3.	Nukiat Primary School	500,000	Purchase of land	Construction of 2 classrooms
4.	Sochoi Primary	500,000	Completion of 4 classes	Construction of 2 classrooms
5.	Olessos Primary School	500,000	Renovation of 4 classrooms	Construction of 1 classroom
	Total	2,500,000		

3.2 Note 8 to the financial statements reflect expenditure on roads amounting to Kshs.1,012,998. The expenditure includes Kshs.500,000 on two (2) roads which was also diverted from originally approved activity and instead used on new project without approval as listed below:

Roads

S/No	Name of project	Allocation (Kshs)	Initial Project Proposal	Project Implemented
1.	Kapkorio Bridge	200,000	Gravelling, Murrum, Culvert	Reallocated to construction of Nandi Tea Kipiriria drift and Choimin bridge
2.	Ogirir Lengut Bridge	300,000	Construction of a bridge	Reallocated to construction of Nandi Tea Kipiriria drift and Choimin bridge
	Total	500,000		

Records maintained at the CDF office indicate that the initial approved schools and road projects were changed by the Project Management Committees (PMCs) and the funds received utilized on other projects without the approval of the Constituency Development Fund Committee (CDFC) and CDF Board.

Section 10(2) of the CDF Act, 2013 requires that once funds are allocated for a particular project, the funds should be utilized on the project and may only be reallocated for any other purpose during the financial year with the approval of the CDF Board. No such approval was sought from the Board.

Consequently, the CDFC and the Project Management Committee was therefore in violation of the law.

4.0 Construction of three (3) classrooms at Nandi Hills Township Primary School

Included in note 7 on transfers to other government entities of Kshs.27,900,000 is an amount of Kshs.1,000,000 being additional grant to Nandi Hills Township Primary School disbursed to the school's Project Management Committee (PMC) in 2013/2014. The school had been paid initial grant of Kshs.1,000,000 on 25 October 2012.

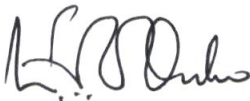
According to available records, the school's PMC on January 2013 through request for quotations awarded contract for construction of three (3) classrooms to a local contractor at a contract sum of Kshs.1,500,000. However, no contract period was indicated in the contract agreement. Further, it was noted that the contractor vide letter dated 30 June 2014 requested for variation of contract sum from Kshs.1,500,000 to Kshs.2,000,000 due to inflation, heavy rains and additional excavation, removal and back filling of dug trenches. Records further indicate that a variation on contract by Kshs.400,000 (26.7%) was accepted on 10/10/2014 by the PMC vide minute number 1/10/2014. The variation exceeded the set limit of 25% of the original contract sum allowed under Regulation 31 of the Public Procurement and Disposal Regulations 2013.

In addition, the County works officer on 21 January 2015 issued certificate of practical completion number Cwo/Ndi/Proj/Gen/2013/247 for the construction. However, an inspection carried out on the 29 January 2015 revealed that electrical wiring, painting, ceiling and external wall finishing had not been done and therefore the completion certificate issued was irregular.

Under the circumstances, it has not been possible to confirm the propriety of expenditure totaling to Kshs.2,000,000 incurred on the project.

Disclaimer of Opinion

Because of the significance of matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 May 2015

[1ST SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS

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)**

**FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....**

CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....

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	BENJAMIN SUGUT
3.	District Accountant	DAVID MUNYAO

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

Enock Tum	Chairman
Fund Account Manager	Ex-officio Member
Nandi Hills	(Member)
Deputy County	National
Commissioner	Government Official
	(Member)
Lazarus Rugut	Member
Gedion Serem	Secretary
Monica Chepngetich	Member
Alice Chelimo	Member
Lamai Ezra	Member
Enock Bulbul	Member



(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. BOX 181-30301
NANDI HILLS
AT PUBLIC WORKS OFFICE
NANDI HILLS

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) none
E-mail: cdfnandihills@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Equity Bank
A/C NO. 0920261628747
P.O. Box 167-30301
NANDI HILLS

(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





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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 Nandi Hills *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 Nandi Hills *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 Nandi Hills *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 Nandi Hills *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 Nandi Hills *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 Nandi Hills *CDF* financial statements were approved and signed on September 1st 2014.



Enock Tum
Chairman - CDFC



Benjamin Sugut
Fund Account Manager




1. The first part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are listed in a column, and the addresses are listed in a column to the right of the names. The names are: [Illegible names]

CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014


III. STATEMENT OF RECEIPTS AND PAYMENTS

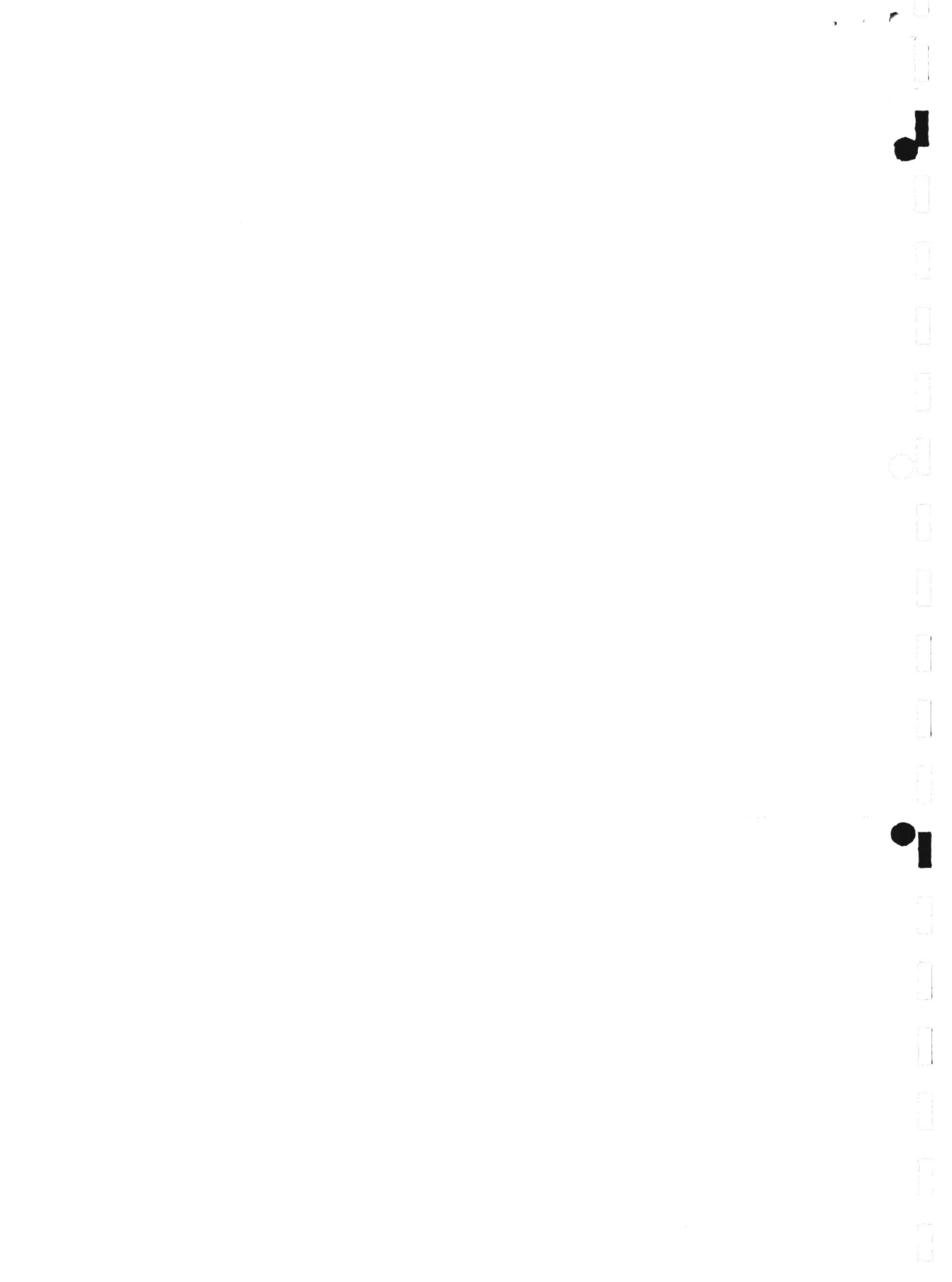
	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	70,068,167.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		70,068,167.00	
PAYMENTS			
Compensation of Employees	4	151,448.00	
Use of goods and services	5	795,345.00	
Committee Expenses	6	2,234,642.00	
Transfers to Other Government Units	7	27,900,000.00	
Other grants and transfers	8	15,004,548.00	
Social Security Benefits	9	-	
Acquisition of Assets	10	4,117,536.00	
Other Payments	11	-	
TOTAL PAYMENTS		50,203,519	
SURPLUS/DEFICIT		19,864,648.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nandi Hills CDF financial statements were approved on September 1st 2014 and signed by:


ENOCK TUM
 Chairman - CDFC




BENJAMIN SUGUT
 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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	19,864,648.0	
Cash Balances (sale of tenders,hire of grader)	13	-	
Outstanding Imprests	14	326,200.0	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	
TOTAL FINANCIAL ASSETS		20,190,848.00	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	
Surplus/Deficit for the year		20,190,848.00	
Prior year adjustments	17	-	
NET LIABILITIES		20,190,848.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nandi Hills CDF financial statements were approved on September 1st 2014 and signed by:



ENOCK TUM
Chairman - CDFC




BENJAMIN SUGUT
Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget	per va
	a	b	c=a+b	d	e=d-c	f=d/c %	g=
Compensation of Employees	278,824.00	0	278,824.00	151,448.00	127,376.00	54.31670158	
Use of goods and services	795,345.00	0	795,345.00	795,345.00	-	100	
Committee Members Expenses	5,246,832.00	0	5,246,832.00	2,234,642.00	3,012,190.00	42.59	
Transfers to Other Government Units	40,508,590.00	0	40,508,590.00	27,900,000.00	12,608,590.00	68.87428074	3
Other grants and transfers	17,038,576.00	0	17,038,576.00	15,004,548.00	2,034,028.00	88.06221835	1
Social Security Benefits	0	0	-	-	-	0	
Acquisition of Assets	6,200,000	0	6,200,000.00	4,117,536.00	2,082,464.00	66.41187097	3
Other Payments	-	-	-	-	-	-	-
TOTALS	70,068,167.00	0	70,068,167.00	51,150,312.00	18,917,855.00	73.00078508	20

The Nandi Hills CDF financial statements were approved on September 1st 2014 and signed by:



Enock Tum
 Chairman - CDFC




 Benjamin Sugut
 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.

CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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.

FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....



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CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. 709984	2,000,000.00	0
	AIE NO. 735568	26,027,266.80	0
	AIE NO. 735982	21,020,450.10	0
	AIE NO. 750012	21,020,450.10	
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	70,068,167.00	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
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	-	0

FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....



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CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	0
Rents	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere (specify)	-	0
Total	-	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	151,448.00	0
Basic wages of casual labour	-	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments gratuity	-	0
Total	151,448.00	0

FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....

CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	787,480.00	
electricity		
water		
Office rent		
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services		
Fuel ,oil & lubricants		
Other operating expenses	7,865.00	
Routine maintenance – other assets		
Total	795,345.00	

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses		
Committee allowance	-	
	2,234,642.00	
TOTAL	2,234,642.00	-

ACCOUNT MANAGER
NANDI HILLS CDF
 P. O. Box 181-30301, NANDI HILLS
 Date.....Sign.....

CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	19,900,000.00	
Transfers to secondary schools	8,000,000.00	-
Transfers to Tertiary institutions	-	-
Transfers to Health institutions		
TOTAL	27,900,000.00	-

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	6,537,000.00	
Bursary -Tertiary	3,000,000.00	
Bursary-Special schools		
Mocks & CAT	300,000.00	
water		
Agriculture (food security)		
Electricity projects		
Security		
Roads	1,012,998.00	
Sports	406,750.00	
Environment	1,334,500.00	
Emergency Projects (specify)	2,413,300.00	
Total	15,004,548.00	

FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....



CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF		
Total	-	

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles	4,117,536.00	
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings		
Purchase of computers ,printers and other IT equipments		
Purchase of photocopier		
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		
Total	4,117,536.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS



CONSTITUENCIES DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY BANK, Account No.</i> 0920261628747 & currency- KSH.	19,864,648.00	
Total	19,864,648.00	

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	-	
Hire of graders	-	
Hire of hall	-	
Other receipts (specify)	-	
Total	-	

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Benjamin Sugut- FAM	326,000.00	-	326,000.00
Total			326,000.00

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs

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<i>Describe the nature of deposit</i>	-	-	-	
<i>Describe the nature of deposit</i>	-	-	-	
<i>Describe the nature of deposit</i>	-	-	-	
<i>Describe the nature of deposit</i>	-	-	-	
Total				

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	-	-
<i>[Provide short appropriate explanations as necessary]</i>		

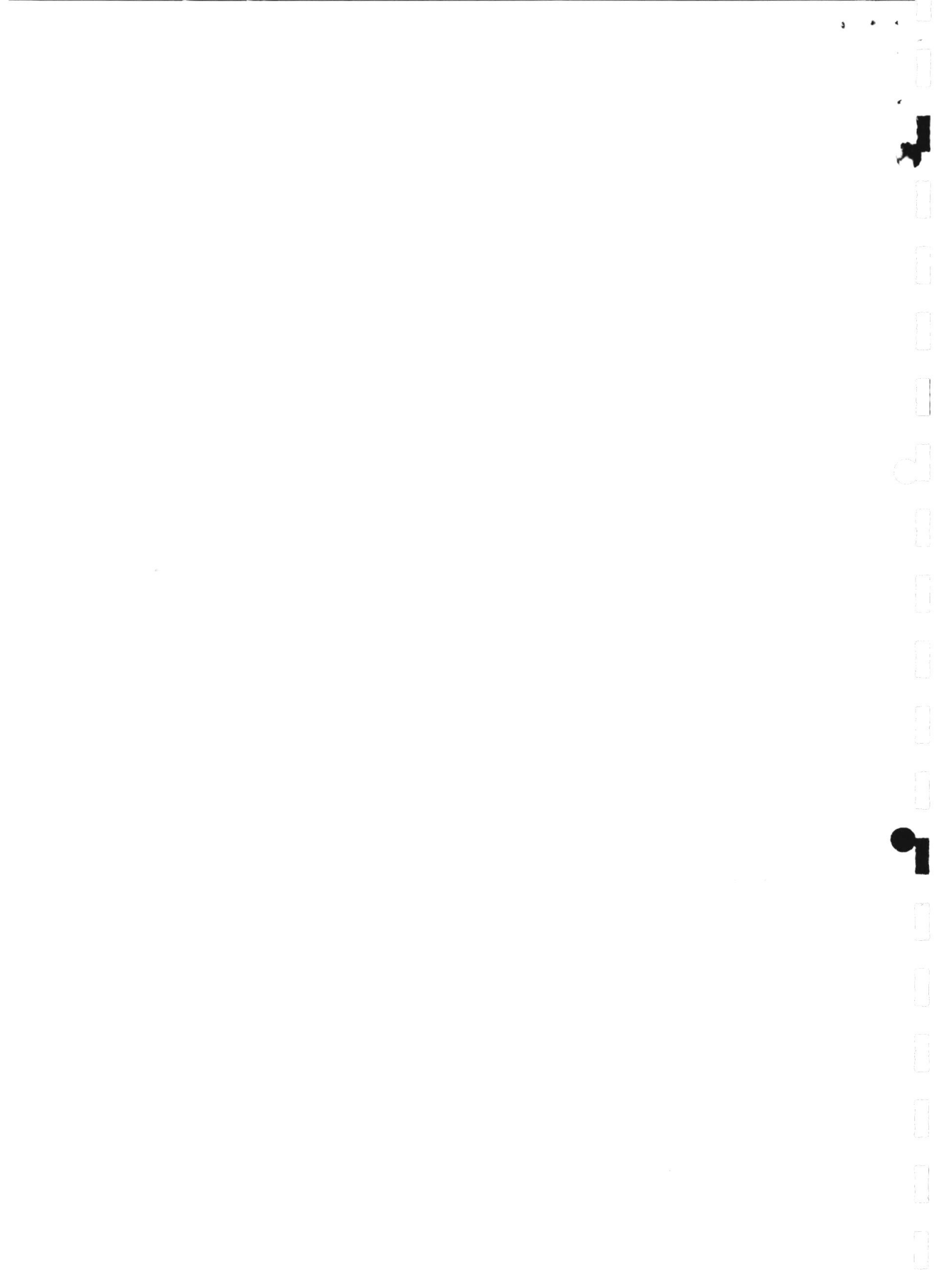
17. PRIOR YEAR ADJUSTMENTS

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER
AS ATTACHED

ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....



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18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
70,068,167	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

70,068,167

18.3 PAYABLES

Kshs	Kshs
-	-
-	-
-	-
-	-
-	-
-	-

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
AIE NO. 709984	2,000,000.00	2013/2014
AIE NO. 735568	26,027,266.80	2013/2014
AIE NO. 735982	21,020,450.10	2013/2014
AIE NO. 750012	21,020,450.10	2013/2014

FUND ACCOUNT MANAGER
NANDI HILLS CDF
P. O. Box 181-30301, NANDI HILLS
Date.....Sign.....