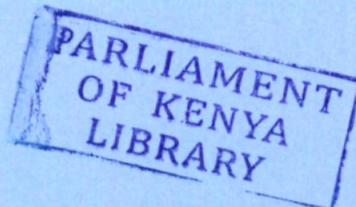


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
LAIKIPIA EAST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Paper laid
By Hon. A. Dughe (Com)
on Thurs. 08.10.2015
Wmm





REPUBLIC OF KENYA

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Fax: +254-20-311482
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 LAIKIPIA EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund (CDF) – Laikipia East Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments 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 the financial statements based on the audit and report in accordance with the provisions of Section 9 (1) of the Public Audit Act, 2003.

The audit was conducted in accordance with International Standards on Auditing.

Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1. Accuracy and completeness of the financial statements

The financial statements presented for the year ended 30 June 2014 did not include a statement of cash flows as required by International Public Sector Accounting Standards (IPSAS). In addition, no trial balance and ledgers were provided for audit review to support the financial statements balances.

Further, the Laikipia East CDF did not disclose in a way of to the financial statements notes the receivables from the CDF Board, and payables as required and did not maintain a fixed assets register

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.48,162,862 as at 30 June 2014. However, no ledger or supporting schedules made available for audit review for the following expenditure categories;

Expenditure Category	Amount (Kshs.)
Compensation of employees	613,362
Use of goods and services	1,200,106
Committee expenses	2,230,500
Transfers to other Government units	43,062,563
Other grants and transfers	<u>1,056,331</u>
Total	<u>48,162,862</u>

In the circumstances, the accuracy and propriety of the above expenditure could not be confirmed.

3. Unsupported Projects' Expenditure

Laikipia East CDF implemented projects worth Kshs.66,389,939 during the year under review. However, the CDF management did not make available for audit review the project payment schedules, payment vouchers and other related supporting documents. Further, the tender documents that culminated to the award of the projects and implementation were also not made available for audit review.

In the circumstances, the propriety of the projects' expenditure of Kshs.66,389,939 during the year under review could not be confirmed.

4. Unsupported Bursaries

Payments of bursaries of Kshs.9,272,172 was made during 2013/2014 financial year to various schools and other learning institutions. However, there was no evidence of acknowledgement of receipt of the funds. Consequently, it has not been possible to ascertain that the bursaries reached the intended beneficiaries and that they were properly accounted for as at 30 June 2014.

Disclaimer of Opinion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 August 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

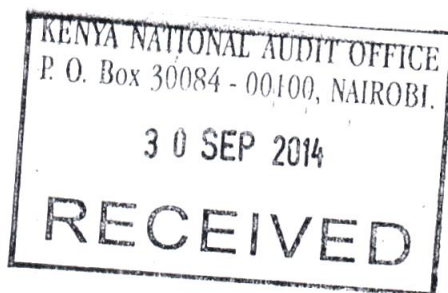
Visit Our Website
<http://www.cdf.go.ke>

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

CDF BOARD/AUDITOR GENERAL/2014/164

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 Laikipia East 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.





REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND

LAIKIPIA EAST CONSTITUENCY DEVELOPMENT FUND

Gefro Imani House, 2nd Floor, Chamber No. 8

P.O Box 920 - 10400

NANYUKI

CDF/LKP EAST/CDFB/14-15/004

22nd September, 2014

THE CHIEF EXECUTIVE OFFICER,
CONSTITUENCIES DEVELOPMENT FUND,
P.O Box 46682-00100

NAIROBI.

Dear Sir,

RE: 2013/2014 IPSA FINANCIAL STATEMENTS

Kindly find the above for your perusal. Thank you.

Yours Faithfully


22 SEP 2014

Arnold Karani Njiru

Fund Account Manager



[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA EAST

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	3
III. STATEMENT OF RECEIPTS AND PAYMENTS	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	5
V: SUMMARY STATEMENT OF APPROPRIATION.....	7
VI. SIGNIFICANT ACCOUNTING POLICIES	9
VII. NOTES TO THE FINANCIAL STATEMENTS.....	11



CONSTITUENCIES DEVELOPMENT FUND - LAIKIPIA EAST 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	Arnold Karani Njiru
3.	District Accountant	Joseph Mburu

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

Newton M Kabuthia	Chairman
Fund Account Manager	Ex officio Member
Deputy County Commissioner	National Government Official
Martin Ndiritu Njuguna	Member
Joseph Gatutu Ndung'u	Member
Ann Wangechi Mwangi	Member
Jane Wairimu Kiboi	Member
Ann Wangui Kahuthu	Member
Nimo Ali Amin	Member
John Mutahi Muritu	Member



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

(e) Entity Headquarters

P.O. Box 920-10400
Gefro Imani Building
Park Road
Nanyuki, KENYA

(f) Entity Contacts

Telephone: (254) 0710-146307
E-mail: cdflaikipiaeast@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
Nanyuki Branch
A/C No. 0270261969541
P.O BOX 1482-10400
NANYUKI

(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 – LAIKIPIA EAST 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 Laikipia East *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 Laikipia East *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 Laikipia East *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 Laikipia East *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.

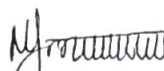
The Fund Account Manager in charge of the Laikipia East *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Laikipia East *CDF* financial statements were approved and signed on 22/09 2014.



Newton M Kabuthia
Chairman - CDFC



Arnold Karani Njiru
Fund Account Manager

22 SEP 2014



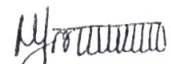
CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Ks
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	71,575,155.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		71,575,155.00	
PAYMENTS			
Compensation to employees	4	613,362.00	
Use of goods and services	5	1,200,106.00	
Committee Expenses	6	2,230,500.00	
Transfers to Other Government Units	7	43,062,563.00	
Other grants and transfers	8	1,056,331.00	
Social Security Benefits	9	0.00	
Acquisition of Assets	10	-	
Other Payments	11	-	
TOTAL PAYMENTS		48,162,862.00	
SURPLUS/DEFICIT		23,412,293.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laikipia East CDF financial statements were approved on 22/09 2014 and signed by:


Newton M. Kabuthia
 Chairman - CDFC


Arnold Karani Njiru
 Fund Account Manager

22 SEP 2014

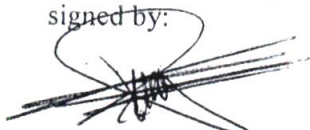


CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	21,292,123	xxx
Cash Balances (sale of tenders,hire of grader)	13	0.00	xxx
Outstanding Imprests	14	2,120,170	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	xxx
TOTAL FINANCIAL ASSETS		23,412,293	xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0.00	xxx
Surplus/Deficit for the year		23,412,293	xxx
Prior year adjustments	17	0.00	xxx
NET LIABILITIES		23,412,293	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laikipia East CDF financial statements were approved on 22/09/2014 2014 and signed by:



Newton M Kabuthia
Chairman - CDFC



Arnold Karani Njiru
Fund Account Manager

22 SEP 2014



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

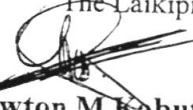


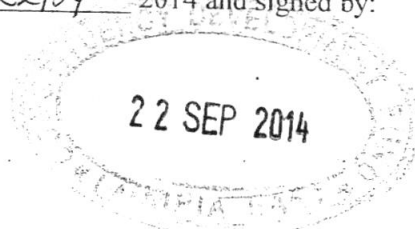
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	942,707	0.00	942,707	613,362	329,345	35
Use of goods and services	2,334,705	0.00	2,162,034	1,200,106	1,134,599	49
Committee Expenses	3,822,671	0.00	2,230,800	2,230,500	1,592,171	42
Subsidies	0.00	0.00	0.00	0.00	0.00	21
Transfers to Other Government Units	54,411,213	0.00	59,959,605	43,062,563	11,348,650	21
Other grants and transfers	10,063,859	0.00	1,500,000	1,056,331	9,907,528	90
Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0
Other Payments	0.00	0.00	0.00	0.00	0.00	0
TOTALS	71,575,155	0.00	71,575,155	48,162,862	23,412,293	33

The Laikipia East CDF financial statements were approved on 22/09 2014 and signed by:


Newton M Kabuthia
Chairman - CDFC




Arnold Karani Njiru
Fund Account Manager



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

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also



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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 – LAIKIPIA EAST 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. A 735656	28,630,062.00	0
	AIE NO. A 735984	21,472,546.50	0
	AIE NO. A 750014	21,472,546.50	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	71,575,155.00	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	xxx	xx
Receipts from the Sale Plant Machinery and Equipment	xxx	xx
Receipts from Sale of Certified Seeds and Breeding Stock	xxx	xx
Receipts from the Sale of Strategic Reserves Stocks	xxx	xx
Receipts from the Sale of Inventories, Stocks and Commodities	xxx	xx
Disposal and Sales of Non-Produced Assets	xxx	xx
Receipts from the Sale of Strategic Reserves Stocks	xxx	xx
Total	0.00	xxx



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	XXX	
Profits and Dividends	XXX	
Rents	XXX	
Other Property Income	XXX	
Sales of Market Establishments	XXX	
Receipts from Administrative Fees and Charges	XXX	
Receipts from Administrative Fees and Charges - Collected as AIA	XXX	
Receipts from Incidental Sales by Non-Market Establishments	XXX	
Receipts from Sales by Non-Market Establishments	XXX	
Receipts from Sale of Incidental Goods	XXX	
Fines Penalties and Forfeitures	XXX	
Receipts from Voluntary transfers other than grants	XXX	
Other Receipts Not Classified Elsewhere	XXX	
Total	0.00	

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	606,162	XXX
Basic wages of temporary employees	XXX	XXX
Personal allowances paid as part of salary	XXX	XXX
Personal allowances paid as reimbursements	XXX	XXX
Personal allowances provided in kind	XXX	XXX
Pension and other social security contributions	XXX	XXX
Compulsory national social security schemes	7,200	XXX
Compulsory national health insurance schemes	XXX	XXX
Social benefit schemes outside government	XXX	XXX
Other personnel payments	XXX	XXX
Total	613,362	XXX

4

CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA EAST 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	xxx	xxx
Communication, supplies and services	xxx	xxx
Domestic travel and subsistence	xxx	xxx
Foreign travel and subsistence	xxx	xxx
Printing, advertising and information supplies & services	xxx	xxx
Rentals of produced assets	xxx	xxx
Training expenses	xxx	xxx
Hospitality supplies and services	xxx	xxx
Insurance costs	xxx	xxx
Specialized materials and services	xxx	xxx
Office and general supplies and services	540,000	xxx
Other operating expenses	xxx	xxx
Routine maintenance – vehicles and other transport equipment	500,000	xxx
Routine maintenance – other assets	160,107	xxx
Total	1,200,107	xxx

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	0.00	
Committee allowance	2,230,500	xx
	2,230,500	xx

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	43,062,563	xx



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Transfer to other Government Units

Shalom Pri Sch	1,000,000.00
St Augustine Sirima Sec Sch	1,000,000.00
Muhonia Mixed Day Sec Sch	600,000.00
Kariguini Sec Sch	450,000.00
Bungoma Pri Sch	500,000.00
Kirimara Pri Sch	600,000.00
Baraka Pri Sch	250,000.00
Nkando Sec Sch	550,000.00
Kabanga ECD Nursery Sch	300,000.00
Sweetwaters Sec Sch	500,000.00
Kanyoni ECD Nursery Sch	400,000.00
Kabanga Pri Sch	550,000.00
St Moses Pri Sch	950,000.00
Waguthiru Sec Sch	550,000.00
Kalalu Sec Sch	900,000.00
Nanyuki Garisson Sec Sch	700,000.00
Wiyumiririe Sec Sch	800,000.00
Nanyuki DEB Pri Sch	540,000.00
Umande Pri Sch	300,000.00
St Jude Nturukuma Sec Sch	1,000,000.00
Ndemu Sec Sch	1,240,000.00
Ruai Nursery Sch	700,000.00
Ndururi Pri Sch	700,000.00
Makongeni Nursery Sch	500,000.00
Mt Kenya Pri Sch	150,000.00
St Jude Nturukuma Sec Sch	500,000.00
Nanyuki Garisson Pri Sch	70,500.00
Solio Social Hall	450,000.00
Kihato Dispensary	300,000.00
Lamura Dispensary	1,400,000.00
Furaha Water Project	200,000.00
Rehema Water Project	240,000.00
Nyariginu Police Post	500,000.00
Kaniki AP Line	300,000.00
Majengo Chief's Office	400,000.00
Majengo AP Line	500,000.00
Kalalu Adm Police Post	700,000.00
Livgarden Community Policing Project	1,210,000.00
District Education office Laikipia Central	50,000.00
St Jude Nturukuma Sec Sch	2,000,000.00
Mitero Pri Sch	600,000.00
Nanyuki Youth Polytechnic	341,000.00
Thome Boys Sec Sch	2,000,000.00
Njoguini Pri Sch	250,000.00
Nyariginu Sec Sch	800,000.00
Wiyumiririe Youth Polytechnic	900,000.00
Kirimara Pri Sch	500,000.00
Inoro Sec Sch	650,000.00
Tharua Pri Sch	600,000.00
Kabanga Pri Sch	500,000.00
Likii Pri Sch	300,000.00
Nyariginu Pri Sch	500,000.00
Mt Kenya Pri Sch	650,000.00
Nanyuki Muslim Pri Sch	600,000.00
Ndururi Pri Sch	100,000.00
Nyakio Pri Sch	200,000.00
Kanyoni Dispensary	600,000.00
Kihato Sec Sch	550,000.00
Mathenya Primary School	650,000.00
Likii Special School	1,000,000.00
Livgarden Community Policing Project	290,000.00
Daiga Dos Office	600,000.00
Nanyuki Prison Dispensary	800,000.00



Ngobit Boys Sec School	1,000,000.00
Wiyumirirle Police Post	1,040,000.00
Nanyuki High School	1,032,063.00
Muhonia Dispensary	1,000,000.00
Nanyuki Youth Polytechnic	459,000.00
TOTAL	43,062,563.00



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

TOTAL

43,062,563

XX

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	1,056,331	XX
Emergency relief and refugee assistance	XX	XX
Subsidies to small businesses, cooperatives, and self employed	XX	XX
Other current transfers, grants	XX	XX
Other capital grants and transfers	XX	XX
Total	1,056,331	XX

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	XX	XX
Social security benefits in cash and in kind	XX	XX
Employer Social Benefits in cash and in kind	XX	XX
Total	0.00	XX

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	XX	XX
Construction of Buildings	XX	XX
Refurbishment of Buildings	XX	XX
Construction of Roads	XX	XX
Construction and Civil Works	XX	XX
Overhaul and Refurbishment of Construction and Civil Works	XX	XX
Purchase of Vehicles and Other Transport Equipment	XX	XX
Overhaul of Vehicles and Other Transport Equipment	XX	XX
Purchase of Household Furniture and Institutional Equipment	XX	XX



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

Purchase of Office Furniture and General Equipment	XX	X
Purchase of Specialized Plant, Equipment and Machinery	XX	X
Rehabilitation and Renovation of Plant, Machinery and Equip.	XX	X
Purchase of Certified Seeds, Breeding Stock and Live Animals	XX	X
Research, Studies, Project Preparation, Design & Supervision	XX	X
Rehabilitation of Civil Works	XX	X
Acquisition of Strategic Stocks and commodities	XX	X
Acquisition of Land	XX	X
Acquisition of Intangible Assets	XX	X
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	XX	X
Domestic Public Financial Institutions	XX	X
Foreign financial Institutions operating Abroad	XX	X
Other Foreign Enterprises	XX	X
Foreign Payables - From Previous Years	XX	X
Total	0.00	X

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

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



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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Equity Bank-0270261969541</i>	Ksh	0.00	21,292,122.50	XX
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	XX
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	XX
Total			21,292,122.50	XX

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	0.00	xxx

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Arnold Karani Njiru</i>	839,500	0.00	839,500
<i>Arnold Karani Njiru</i>	594,000	0.00	594,000
<i>Arnold Karani Njiru</i>	659,670	0.00	659,670
<i>Arnold Karani Njiru</i>	27,000	0.00	27,000
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	xxx	xxx	xxx



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

Total 2,120,170

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			0.00	xxx

16. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts		
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Receivables	xxx	-
Payables	xxx	-
Total	0.00	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

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



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

Payables	xxx
Total	0.00

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

18.3 PAYABLES

	Kshs	Kshs
	0.00	xxx
	xxx	xxx
	xxx	xxx
	xxx	xxx
	0.00	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A 735656</i>	<i>28,630,052.50</i>	<i>2013/2014</i>
<i>A 735984</i>	<i>21,472,546.50</i>	<i>2013/2014</i>
<i>A 750014</i>	<i>21,472,546.50</i>	<i>2013/2014</i>

