

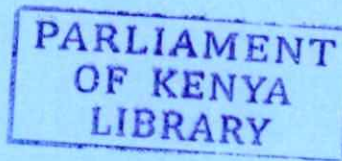
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Paper Laid

By Hon. (Dr.) Naomi Shabaan, MP (Deputy Leader of the Majority) under Order No. 05 at 1456 hrs on



REPORT 22-10-2015

IBM

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
MATUGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

1. 1950-1951
2. 1952-1953
3. 1954-1955
4. 1956-1957
5. 1958-1959

1. 1950-1951
2. 1952-1953
3. 1954-1955
4. 1956-1957
5. 1958-1959



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Matuga Constituency set out on pages 4 to 16, 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 Responsibilities 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 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Basis for Qualified Opinion

1. Transfer to Other Government Units

The statement of receipts and payments for the year ended 30 June 2014 reflects transfers to other Government entities amounting to Kshs.36,920,038 which included Kshs.32,422,000 in respect of transfers to secondary schools. However, supporting schedules for amounts transferred to secondary schools indicate the total transfers were Kshs.34,299,431 resulting to an unexplained and unreconciled variance of Kshs.1,877,431. In addition, a payment to one of the secondary school was indicated as Kshs.1,477,431 even though the actual payment amounted to Kshs.1,100,000 again resulting to an unexplained variance of Kshs.377,431.

Consequently, the accuracy of the transfer to other Government entities amounting to Kshs.36,920,038 for the year ended 30 June 2014 could not be ascertained.

2. Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2014 reflected an amount of Kshs.46,869,506 in respect of other grants and transfers which included Kshs.35,171,858 relating to scholarships and other educational benefits. However, supporting schedules and bursary documents for students in special schools, secondary and tertiary institutions amounting to Kshs.15,290,353 were not availed for audit verification.

In addition, the financial statements reflect an amount of Kshs.4,006,539 relating to emergency projects out of which Kshs.448,560 was a grant to a secondary school being final payment for sinking of a borehole and other related works at the school. However, no documentation was provided for audit verification to justify the payment as an emergency project.

Consequently, the accuracy and propriety of the other grants and transfers amounting to Kshs.35,620,418 for the year ended 30 June 2014 could not be confirmed.

3. Cash and Cash Equivalent

The statement of financial assets and liabilities reflect a cash and cash equivalent balance of Kshs.6,443,915. Information provided for audit revealed that a board of survey on cash did not check and close the Kenya Commercial Bank Account number 1108631967 cashbook on 30 June 2014 as required by Chapter 5.9.9.2 of Government financial regulations and procedures which requires the board of survey to verify the cash and bank balances on the last working day of the financial year. In addition, the bank reconciliation statements for Kenya Commercial Bank account had un-

presented cheques amounting to Kshs.104,175 which were stale as at 30 June 2014 and the same had not been reversed in the cashbook.

Consequently, the accuracy and completeness of cash and bank balance of Kshs.6,443,915 as at 30 June 2014 could not be confirmed.

4. Use of Goods and Services

Included in the use of goods and services balance of Kshs.2,165,434 are amounts of Kshs.83,800 and Kshs.83,200 in respect of repairs of motor vehicles and partitioning the accountant's office respectively. However, no evidence was availed for audit verification to support the adherence to public procurement procedure in the sourcing of these services.

Under the circumstances, the competitiveness of the procurement of goods and services amounting to Kshs.167,000 cannot be ascertained.

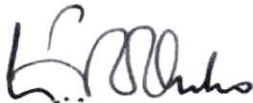
5. Fund Balance

The statement of financial assets and liabilities as at 30 June 2014 includes a fund balance brought forward amounting to Kshs.3,719,263. However, no supporting documents were availed for audit verification in support of the balance. In addition, the statement of financial assets and liabilities includes prior year adjustment balance of Kshs.377,431 which has not been explained or supported.

Consequently, the accuracy and validity of the net financial position balance of Kshs.6,443,915 as at 30 June 2014 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the 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

16 September 2015

1. Introduction

2. Background

3. Methodology

4. Results

5. Discussion

6. Conclusion

7. References

8. Appendix

9. Summary

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11. Abstract

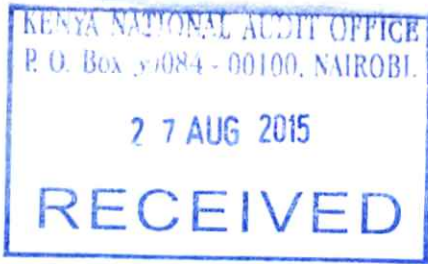
12. Keywords

13. Notes

14. Tables

15. Figures

16. Footnotes



FINAL OF SEPTEMBER -2014]



CONSTITUENCIES DEVELOPMENT FUND – MATUGA

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)



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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Peter Mwaigonda
3.	District Accountant	Edward K Cobi

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box -65-80403
-CDF-Building
KWALE, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) ---724169951
E-mail: ---cdfmatuga@cdf.go.ke
Website: -

(g) Entity Bankers

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

1. Kenya Commercial Bank
Equity Bank,Ukunda branch A/Cno.0440262171080...
P.O.Box 1476-80400
UKUNDA

(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

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 MATUGA 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 MATUGA 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 MATUGA 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 MATUGA 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 MATUGA 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 MATUGA CDF financial statements were approved and signed on 10/09/2014.



MR Mwamwenda Maleja
Chairman - CDFC



Mr Peter M. Mwaighonda
Fund Account Manager


FUND ACCOUNT MANAGER
MATUGA C.D.F.
P. O. Box 65 - 80403, KWALE
Date:.....

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts		-	-
Social Security Contributions		-	-
Proceeds from Domestic and Foreign Grants		-	-
Exchequer releases		-	-
Transfers from Other Government Entities	1	93,688,885.00	-
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Proceeds from Sale of Assets		-	-
Reimbursements and Refunds		-	-
Returns of Equity Holdings		-	-
Other Receipts		-	-
TOTAL RECEIPTS		93,688,885.00	-
PAYMENTS			
Compensation of Employees	4	1,343,661.60	-
Use of goods and services	5	2,165,434.40	-
Interest payments		-	-
Committee meeting Allowances	6	3,194,706.00	-
Transfers to Other Government Units	7	36,920,038.00	-
Other grants and transfers	8	46,869,506.50	-
Social Security Benefits	9	11,310.00	-
Acquisition of Assets	10	82,144.95	-
Finance Costs, including Loan Interest	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		90,586,801.45	-
SURPLUS/DEFICIT		3,102,083.55	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MATUGA CDF financial statements were approved on 10/09/2014 and signed by:


MR Mwamwenda Maleja
Chairman - CDFC


Mr Peter M. Mwaighonda
Fund Account Manager


FUND ACCOUNT MANAGER
MATUGA C.D.F.
P. O. Box 65 - 80403, KWALE
Date:.....

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	6,443,915.10	-
Cash Balances	13	-	-
Cash Equivalents	15	-	-
Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		6,443,915.10	-
REPRESENTED BY			
Fund balance b/fwd	16	3,719,263.65	-
Surplus/Deficit for the year		3,102,083.55	-
Prior year adjustments	17	(377,431.50)	-
NET FINANCIAL POSITION		6,443,915.10	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MATUGA CDF financial statements were approved on 10/09/ 2014 and signed by:


Mwamwenda Maleja
 Chairman - CDFC


Mr Peter M. Mwaighonda
 Fund Account Manager

FUND ACCOUNT MANAGER
MATUGA C.D.F.
P. O. Box 65 - 80403, KWALE
 Date:.....

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
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees				1,343,661.00		
Use of goods and services				2,165,434.00		
Interest payments				-		
Subsidies				-		
Transfers to Other Government Units				36,920,038.00		
Other grants and transfers				46,869,506.05		
Social Security Benefits				11,310.00		
Acquisition of Assets				82,144.95		
Other Payments-Committee Expenses				3,194,706.00		
TOTALS				90,586,800.00		

The MATUGACDF financial statements were approved on 10/09/ 2014 and signed by:

Mwanwenda Maleja
Chairman - CDFC

Mr Peter M. Mwaighonda
Fund Account Manager

FUND ACCOUNT MANAGER
MATUGA C.D.F.
P. O. Box 65 - 80403, KWALE
Date:.....

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities CDF BOARD-AIE'S	93,688,885.00	-
	0	-
Transfers from Counties (insert name of budget agency)	0	-
(insert name of budget agency)	0	-
TOTAL	93,685,885.00	-

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	849,121.20	-
Basic wages of temporary employees	0.00	-
Personal allowances paid as part of salary	494,540.40	-
Personal allowances paid as reimbursements	0.00	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,343,661.60	-

CONSTITUENCIES DEVELOPMENT FUND – MATUGA 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	73,888 00	-
Communication, supplies and services	195,800.00	-
Domestic travel and subsistence	65,500.00	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	93,524 00	-
Rentals of produced assets	-	-
Training expenses	372,600 00	-
Hospitality supplies and services	-	-
Insurance costs	66,337.00	-
Fuel ,oil & Lubricants	383,070.00	-
Office and general supplies and services	179,628.05	-
Other operating expenses	55,114 35	-
Routine maintenance – vehicles and other transport equipment	660,981.00	-
Routine maintenance – other assets	17,992 00	-
Total	<u>2,165,434.40</u>	-

6. COMMITTEE EXPENSES 2013-2014

	2012-2013	
	Kshs	Kshs
Other committee Expenses	796,171.00	-
Committee Allowances	<u>2,398,535 00</u>	-
Total	<u>3,194,706.00</u>	-

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities		
Transfer to primary schools	1,500,000 00	-
Transfer to secondary schools	32,422,000.00	-
Transfers to Tertiary Institutions	-	-
Transfer to Health Institutions	2,998,038.00	-
TOTAL	<u>36,920,038.00</u>	-

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

8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	35,171,858 00	-
Emergency projects	4,006,539 50	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	7,691,109.00	-
Other capital grants and transfers	-	-
Total	46,869,506.50	-

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	11,310 00	-
Total	11,310.00	-

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	30,064.95	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	52,080 00	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	82,144.95	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

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

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, 0440262171080, Ksh</i>	-	-	5,209,463.00	-
<i>KCB, (CLOSED) 1108631967, Ksh</i>	-	-	1,234,452.10	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
Total			6,443,915.10	-

13. CASH IN HAND

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

[Provide cash count certificates for each]

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

14. 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>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
Total			-

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>	-	-	-	-
<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	3,719,263.65	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	3,719,263.65	-

[Provide short appropriate explanations as necessary]

CONSTITUENCIES DEVELOPMENT FUND – MATUGA CONSTITUENCY
Reports and Financial Statements
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17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables(Tumainisecschool)	377,431.50	-
Total	377,431.50	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

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>	

