

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**

*Paper laid
By Hon. K. Ole Mbiti
(Majority party whip)
Wed. 18.11.15 (pm)
M M M M M*



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Naivasha Constituency set out on pages 4 to 20, 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 representation of 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 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 management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1. Presentation and Accuracy of Financial Statements

The financial statements were not supported with a trial balance as at 30 June 2014 or a ledger for the month of June 2014. Further, the statement of financial assets and liabilities reflects a prior year adjustment of Kshs.203,738 which has not been supported or explained.

Consequently, the source, accuracy and completeness of the financial statements could not be ascertained.

2. Receipts

The statement of receipts and payments for the year ended 30 June 2014 reflects transfers from CDF Board of Kshs.39,857,298 while records from the Boards reflects disbursements to the Naivasha CDF of Kshs.128,886,753. The difference of kshs.89,029,455 has not been reconciled or explained.

3. Budgetary Control

The summary statement of Appropriation indicates the final budget as Kshs.21,373,845 and an overall variance on budget utilization as nil (0%). However, the approved budget was Kshs.73,731,837. The statement of Appropriation is therefore inaccurate.

4. Cash and Cash Equivalent

The statement of financial assets and liabilities as at 30 June 2014 reflectes a cash and cash equivalent of Kshs.18,687,191 comprising of outstanding Imprest of Kshs.590,000 and a bank balance of Kshs.18,097,191 held in the Equity Bank account No. 0200 261 809 700. However, the bank balance differs with the balance reflected in the cash book of Kshs.17,780,132. The difference of kshs.317,058 has not been reconciled.

Records available indicate that the Naivasha CDF operated another bank account held in the Co-operative Bank Account No. 011 201 1515 2600 which had a cash balance of Kshs.22,665,827 as at 30 June 2014. The balance is not been reflected in the financial

statements. Further, the payments made from this account are not included in the financial statements.

The bank reconciliation statement for the Naivasha CDF Co-operative Bank Account No. 011 201 1515 2600 as at 30 June 2014 showed un-presented cheques of Kshs.13,602,190. Out of this amount, there were stale cheques amounting to Kshs.4,563,891.60. No reason has been provided why the stale cheques have not been reversed in the cashbook.

Under the circumstances, the accuracy of the cash and cash equivalent balance Kshs.18,687,191 as at 30 June 2014 could not be confirmed.

5. Mwiciringiri Water Project

In 2007/2008 and 2008/2009 financial years, Kshs.1,250,000 and Kshs.900,000 respectively was paid by the CDF for drilling boreholes at two sites in respect of Mwiciringiri Water Project. However, the boreholes drilled did not yield any water. In the 2009/10 the CDF allocated Kshs.3,000,000 for the purchase and installation of water pipes for the project. Documents in the project file indicates that the pipes had been procured and installed. However, audit verification of the project on 9 September 2014 revealed that the pipes were still kept in a store belonging to a member of the project committee. Apparently, no value for money has been realized from the funds totaling to Kshs.5,150,000 spent on the project.

6. Mununga Water Project

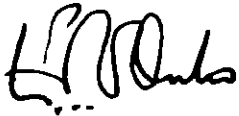
The Mununga Water Project received funds totaling Kshs.3,900,000 to sink a borehole, install a 100m³ water tank and lay pipes to supply the water in the locality. According to the project implementation status report, the funds were received as follows:

Financial year 2007/08	Kshs. 1,200,000	Sinking of borehole
Financial year 2009/10	Kshs. 1,000,000	Piping
Financial year 2009/10	Kshs. 1,000,000	100m ³ water tank
Financial year 2011/12	Kshs. 700,000	Piping

However, there was no evidence that the borehole had been sunk and a tank constructed or purchased using CDF Funds. The project committee explained that the borehole and the tank were constructed by the Catholic Church, with CDF only contributing funds for piping. Audit verification done on 9 September 2014 revealed that the borehole was not operational due to a faulty pump. In the absence of documentary evidence, it was not clear how the funds allocated for sinking the borehole and construction of water tank were utilized.

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 evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

11 September 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

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

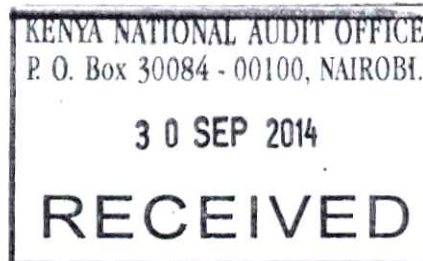
P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032

Fax: 020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/168

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 Naivasha 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.

[30TH SEPTEMBER 2014



CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA

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	Arthur Karogi
3.	District Accountant	Adams O. Nyatangi

(d) Fiduciary Oversight Arrangements

Joseph Magu
Anne Kiraya
Samuel Maina
Peter Njoroge
Ruth Wadu
Mutete Ole Kishau
Fund Accounts Manager- Arthur Karogi
National Government Representative – Abraham Kemboi

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 1918-20117
Mama Ngina Road
Naivasha, Kenya.

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0722750227
E-mail: Naivasha@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Bank-Equity Bank
Branch-Naivasha
A/C No.0200261809700
P.O Box 653-20117
Naivasha

(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 Naivasha 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 Naivasha 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 Naivasha 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 Naivasha 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.

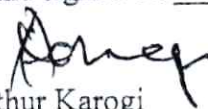
The Fund Account Manager in charge of the Naivasha CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Naivasha CDF financial statements were approved and signed on 25/9 2014.



Joseph Magu
Chairman - CDFC



Arthur Karogi
Fund Account Manager

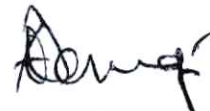
III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	39,857,298.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		39,857,298.00	
PAYMENTS			
Compensation to employees	4	532,053.00	
Use of goods and services	5	522,792.00	
Committee Expenses	6	731,000.00	
Transfers to Other Government Units	7	638,000.00	
Other grants and transfers	8	18,950,000.00	
Social Security Benefits	9	0	
Acquisition of Assets	10	-	
Other Payments	11	-	
TOTAL PAYMENTS		21,373,845.00	
SURPLUS/DEFICIT		18,483,453.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Naivasha CDF financial statements were approved on 25/9/ 2014 and signed by:



Joseph Magu
 Chairman - CDFC



Arthur Karogi
 Fund Account Manager

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	18,097,191.00	
Cash Balances (sale of tenders,hire of grader)	13	xxx	
Outstanding Imprests	14	590,000.00	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u>18,687,191.00</u>	

REPRESENTED BY

Fund balance b/fwd 1st July 2013	16	-	
Surplus/Defict for the year		18,483,453.00	
Prior year adjustments	17	203,738.00	
NET LIABILITIES		<u>18,687,191.00</u>	

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


Joseph Magu
 Chairman - CDFC


Arthur Karog
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - NAIVASHA CONSTITUENCY

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	532,053.00		532,053.00	532,053.00		0
Use of goods and services	522,792.00		522,792.00	522,792.00		0
Committee Expenses	731,000.00		731,000.00	731,000.00		0
Transfers to Other Government Units	638,000.00		638,000.00	638,000.00		0
Other grants and transfers	18,950,000.00		18,950,000.00	18,950,000.00		0
Social Security Benefits	-		-	-		0
Acquisition of Assets	-		-	-		0
Other Payments	-		-	-		0
TOTALS	21,373,845.00		21,373,845.00	21,373,845.00		

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

The Navasha CDF financial statements were approved on 25/9/ 2014 and signed by:



Joseph Magu

Chairman - CDFC



Arthur Kagogi

Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA 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

CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

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.

CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA 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 735867	39,857,298.00	
Conditional grants			
	TOTAL	39,857,298.00	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	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Receipts from Sale of Certified Seeds and Breeding Stock	xxx	xxx
Receipts from the Sale of Strategic Reserves Stocks	xxx	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	xxx	xxx
Disposal and Sales of Non-Produced Assets	xxx	xxx

CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

Receipts from the Sale of Strategic Reserves Stocks	xxx	xxx
Total	xxx	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

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CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	532,053.00	XXX
Basic wages of temporary employees	532,053.00	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	XXX	XXX
Compulsory national health insurance schemes	XXX	XXX
Social benefit schemes outside government	XXX	XXX
Other personnel payments	XXX	XXX
Total	532,053.00	XXX

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CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA 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
	Kshs
Utilities, supplies and services	13,847.00
Communication, supplies and services	-
Domestic travel and subsistence	-
Foreign travel and subsistence	xxx
Printing, advertising and information supplies & services	xxx
Rentals of produced assets	xxx
Training expenses	xxx
Hospitality supplies and services	-
Insurance costs	xxx
Specialized materials and services	-
Office and general supplies and services	117,605.00
Other operating expenses	391,340.00
Routine maintenance – vehicles and other transport equipment	0
Routine maintenance – other assets	0
	522,792.00
Total	522,792.00

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	



CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

Committee allowance	731,000.00	xx
	731,000.00	xx

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	638,000.00	xx
Transfers to Counties (insert name of budget agency)	xx	xx
(insert name of budget agency)	xx	xx
TOTAL	638,000.00	xx

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits		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	18,950,000.00	xx
Total	18,950,000.00	xx

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CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	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
Total	-	XX

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	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
Purchase of Office Furniture and General Equipment	XX	XX
Purchase of Specialised Plant, Equipment and Machinery	XX	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	XX	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	XX	XX
Research, Studies, Project Preparation, Design & Supervision	XX	XX
Rehabilitation of Civil Works	XX	XX
Acquisition of Strategic Stocks and commodities	XX	XX

CONSTITUENCIES DEVELOPMENT FUND – NAIVASHA CONSTITUENCY

Reports and Financial Statements

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

Acquisition of Land	XX	XX
Acquisition of Intangible Assets	XX	XX
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	XX	XX
Domestic Public Financial Institutions	XX	XX
Foreign financial Institutions operating Abroad	XX	XX
Other Foreign Enterprises	XX	XX
Foreign Payables - From Previous Years	XX	XX
Total	XX	XX

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	XXX	XXX
Civil Contingency Reserves	XXX	XXX
Capital Transfers to Non-Financial Public Enterprises	-	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 – NAIVASHA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Item Description	Value (Kshs)
Land	-
Motor Vehicle (Landover)	4,200,000.00
CDF Office	4,000,000.00
Office furniture and Equipment	556,889.00
Total	8,756,889.00

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
39,857,298.00	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

