



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

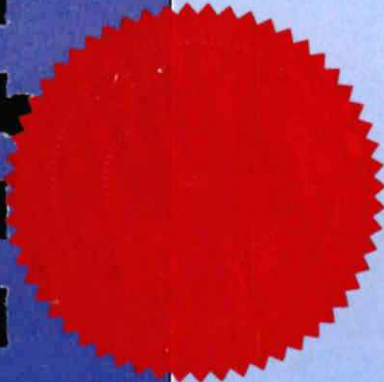
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
EMUHAYA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

*Paper Card
By the leader
of majority
Party from
Aken Dule
on Tuesday
27/10/2015
[Signature]*





REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Emuhaya Constituency set out on pages 4-20, which comprise the statement of 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Accuracy and Completeness of the Financial Statements

The general ledgers from which the financial statements were to be prepared was not maintained. In addition, the cash and cash equivalents balance of Kshs.7,627,541.25 is not supported by Notes 12 and 14 which accumulatively show Kshs.8,568,799.05. The resulting difference of Kshs.947,257.80 has not been explained.

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

2.0 Acquisition of Fixed Assets

Note 18.1 to the financial statements under Fixed Asset Register does not include a motor vehicle and other transport equipment's procured during the year 2013/2014 amounting to Kshs.3,640,520.00.

Further, included in the Fixed Asset Register is land for Emuhaya DC's Office, Eburngwe High School, Magistrate court and Emuhaya DC's office whose ownership documents were not provided.

As a result, the accuracy and ownership of the fixed assets could not be wholly confirmed as at 30 June 2014.

3.0 Procurement of Motor Vehicle and Office Chairs

During the year under review, the Fund procured a motor vehicle and office chairs valued at a cost of Kshs.3,640,520.00 and Kshs.360,000.00 respectively. However, procurement documents were not made available for audit review. Consequently, it

is not possible to confirm whether the items were procured competitively in accordance with the Public Procurement and Disposal Act, 2005 and the Regulations, 2006.

4.0 Unsupported Capital Projects

Project records and supporting documents in respect of construction works at Esirulu Dispensary valued at Kshs.500,000.00 and Emuhaya District Hospital amounting Kshs.1,021,570.00 were not provided for audit scrutiny.

As a result it has not been possible to ascertain whether the expenditure of Kshs.1,521,570 was spent for the intended purpose and was properly accounted for as at 30 June 2014.

Adverse Opinion

In my Opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the Emuhaya CDF as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards and does not fully comply with the Constituency Development Fund (CDF) Act, 2013.

Other Matters

1.0 Going Concern Status

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the Going Concern status of the Emuhaya Constituency Development Fund is doubtful.

2.0 Under Expenditure

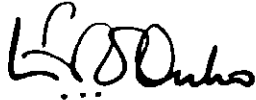
Emuhaya CDF had an approved Budget of Kshs.77,937,337.10 (Note 1) for the year ended 30 June 2014. However, the Fund spent Kshs.70,315,795.85 against the approved budget of Kshs.77,937,337.10 resulting to an unexplained under expenditure of Kshs.7,621,541.25 approximately 10% of the total budget. The low budget absorption denies the constituency much needed service delivery.

It is not clear how the CDF committee intends to rectify this anomaly of budget under execution.

3.0 Unapproved Reallocation of Funds

The Fund during the year reallocated funds totaling Kshs 3,519,801 00 from emergency projects to Hire of Dozer, Bursary and printing Newsletter without approval by the CDF Board as required

In the circumstance, the fund denied the constituents the planned and promised service delivery worth Kshs 3,519,801 as at 30 June 2014 My opinion is not qualified in respect to these matters



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

09 July 2015

37
215
[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA

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	Paul Charles Mogendi
3.	District Accountant	Martin Nzau Nzioka

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NAME	POSITION
Alfred Abunza Asiachi	Chairman
Paul Charles Mogendi (FAM)	Ex-officio Member (Secretary)
Muthama Wambua (DCC)	National Government Official (Member)
Samuel Omondi Omukuti	Member
Danson Zebedee Osabwa	Member
Risper Awinjah Kemoli	Member
Beatrice Naomi Mukara	Member
Helen Grace Shikuku	Member
Lawrence Mulwani Teka	Member
Dorcas Ondiso Kweya	Member

CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY
 16 SEP 2014
 Sign: *Paul Charles Mogendi*

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 67
Luanda Town
Next to Luanda DO's Office/ former Town Council Offices
LUANDA, KENYA ✓

(f) Entity Contacts

Provide telephone number and email of the Constituency CDF office

Telephone: (254) 728508674
E-mail: cdfemuhaya@cdf.go.ke / emuhayacdf@gmail.com
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)
Equity Bank Limited
Luanda Branch
A/C No. 1120299846566 ✓
P.O. Box 34
LUANDA

(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

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY
16 SEP 2014
Sign: *Aggeneli*

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 **Emuhaya 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.

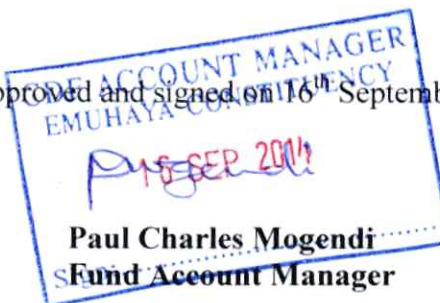
The Fund Account Manager in charge of the **Emuhaya CDF** accepts responsibility for the **Constituency's** financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the **Emuhaya 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 **Emuhaya 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 **Emuhaya 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 **Emuhaya CDF** financial statements were approved and signed on 16th September, 2014.


Alfred Abunza Asiachi
Chairman - CDFC


Paul Charles Mogendi
Fund Account Manager

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

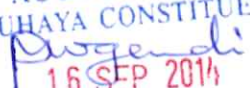
III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	77,937,337.10	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		77,937,337.10	
PAYMENTS			
Compensation to employees	4	1,175,184.00	
Use of goods and services	5	2,954,078.00	
Committee Expenses	6	2,526,500.00	
Transfers to Other Government Units	7	27,014,173.95	
Other grants and transfers	8	12,000,000.00	
Social Security Benefits	9	14,400.00	
Acquisition of Assets	10	8,858,271.45	
Other Payments	11	15,773,188.45	
TOTAL PAYMENTS		70,315,795.85	
SURPLUS/DEFICIT		7,621,541.25	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emuhaya CDF financial statements were approved on 16th September, 2014 and signed by:



Alfred Abunza Asiachi
Chairman - CDFC


CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY

 16 SEP 2014
Paul Charles Mogendi
 Fund Account Manager

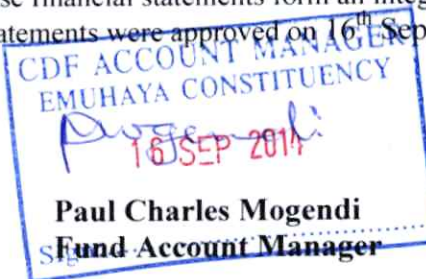
CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	00	
Cash Balances (sale of tenders, hire of grader)	13	00	
Outstanding Imprests	14	585,200	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	00	
TOTAL FINANCIAL ASSETS		<u>585,200 /</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	00	
Surplus/Deficit for the year		7,621,541.25	
Prior year adjustments	17	00	
NET LIABILITIES		<u>00</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emuhaya CDF financial statements were approved on 16th September, 2014 and signed by:


Alfred Abunza Asiachi
Chairman - CDFC



Paul Charles Mogendi
Fund Account Manager

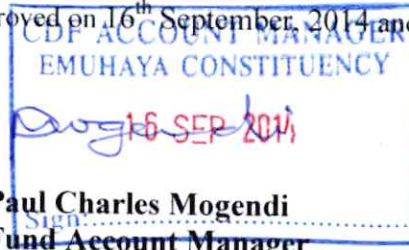
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	1,175,184.00	00	1,175,184.00	1,175,184.00	00	00%
Use of goods and services	1,024,816.00	1,929,262.00	2,954,078.00	2,954,078.00	00	00%
Committee Expenses	700,000.00	773,000.00	1,473,000.00	1,473,000.00	00	00%
Subsidies	500,000.00	553,500.00	1,053,500.00	1,053,500.00	00	00%
Transfers to Other Government Units	5,840,000.00	21,174,173.95	27,014,173.95	27,014,173.95	00	00%
Other grants and transfers	5,000,000.00	7,000,000.00	12,000,000.00	12,000,000.00	00	00%
Social Security Benefits	14,400.00	00	14,400.00	14,400.00	00	00%
Acquisition of Assets	4,786,520.00	4,071,751.45	8,858,271.45	8,858,271.45	00	00%
Other Payments	4,875,000.00	10,898,188.45	15,773,188.45	15,773,188.45	00	00%
TOTALS	23,915,920.00	46,399,875.85	70,315,795.85	70,315,795.85	00	00%

The Emuhaya CDF financial statements were approved on 16th September, 2014 and signed by:


Alfred Abunza Asiachi
 Chairman - CDFC


Paul Charles Mogendi
 Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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 – EMUHAYA 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. A711807	49,018,049.50	0
	AIE NO. A735640	28,919,287.60	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	77,937,337.10	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	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Receipts from Sale of Certified Seeds and Breeding Stock	00	00
Receipts from the Sale of Strategic Reserves Stocks	00	00
Receipts from the Sale of Inventories, Stocks and Commodities	00	00
Disposal and Sales of Non-Produced Assets	00	00
Receipts from the Sale of Strategic Reserves Stocks	00	00
Total	00	00

CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY
 16 SEP 2014
 Sign: *Pogendi*

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER REVENUES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	00	00
Profits and Dividends	00	00
Rents	00	00
Other Property Income	00	00
Sales of Market Establishments	00	00
Receipts from Administrative Fees and Charges	00	00
Receipts from Administrative Fees and Charges - Collected as AIA	00	00
Receipts from Incidental Sales by Non-Market Establishments	00	00
Receipts from Sales by Non-Market Establishments	00	00
Receipts from Sale of Incidental Goods	00	00
Fines Penalties and Forfeitures	00	00
Receipts from Voluntary transfers other than grants	00	00
Other Receipts Not Classified Elsewhere	00	00
Total	00	00

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,127,904	00
Basic wages of temporary employees	00	00
Personal allowances paid as part of salary	00	00
Personal allowances paid as reimbursements	00	00
Personal allowances provided in kind	00	00
Pension and other social security contributions	00	00
Compulsory national social security schemes	14,400	00
Compulsory national health insurance schemes	18,480	00
Social benefit schemes outside government	00	00
Other personnel payments	00	00
Total	1,175,184	00

1,175,184

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY

16 SEP 2014

Sign: *Pavgeni*

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA 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	190,430	00
Communication, supplies and services	64,800	00
Domestic travel and subsistence	124,000	00
Foreign travel and subsistence	00	00
Printing, advertising and information supplies & services	2,008,460	00
Rentals of produced assets	00	00
Training expenses	343,000	00
Hospitality supplies and services	40,000	00
Insurance costs	00	00
Specialized materials and services	00	00
Office and general supplies and services	109,890	00
Other operating expenses	6,861	00
Routine maintenance – vehicles and other transport equipment	00	00
Routine maintenance – other assets	66,637	00
Total	2,954,078	00

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,770,500	00
Committee allowance	756,000	00
Total	2,526,500	00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	00	00
Transfers to Counties (insert name of budget agency)		

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY
16 SEP 2014
Sign: *Pogandi*

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

(insert name of budget agency) 00 00

TOTAL

00

00

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	12,000,000	00
Emergency relief and refugee assistance	3,821,987	00
Subsidies to small businesses, cooperatives, and self employed	00	00
Other current transfers, grants	27,014,173.96	00
Other capital grants and transfers	00	00
Total	42,836,160.95	00

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	00	00
Social security benefits in cash and in kind	00	00
Employer Social Benefits in cash and in kind	14,400	00
Total	14,400	00

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	4,357,751.45	00
Refurbishment of Buildings	00	00
Construction of Roads -	6,056,880	00
Construction and Civil Works	5,031,321.45	00
Overhaul and Refurbishment of Construction and Civil Works	00	00
Purchase of Vehicles and Other Transport Equipment	3,640,520	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	360,000	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY
 16 SEP 2014
Pugendi
 Sign:.....

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

(insert name of budget agency)	00	00
TOTAL	00	00

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	12,000,000	00
Emergency relief and refugee assistance	00	00
Subsidies to small businesses, cooperatives, and self employed	00	00
Other current transfers, grants	27,014,173.96	00
Other capital grants and transfers	00	00
Total	39,041,173.96	00

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	00	00
Social security benefits in cash and in kind	00	00
Employer Social Benefits in cash and in kind	14,400	00
Total	14,400	00

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	4,357,751.45	00
Refurbishment of Buildings	00	00
Construction of Roads	00	00
Construction and Civil Works	00	00
Overhaul and Refurbishment of Construction and Civil Works	00	00
Purchase of Vehicles and Other Transport Equipment	3,640,520	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	360,000	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00

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

Purchase of Certified Seeds, Breeding Stock and Live Animals	00	00
Research, Studies, Project Preparation, Design & Supervision	00	00
Rehabilitation of Civil Works	00	00
Acquisition of Strategic Stocks and commodities	00	00
Acquisition of Land	500,000	00
Acquisition of Intangible Assets	00	00
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	00	00
Domestic Public Financial Institutions	00	00
Foreign financial Institutions operating Abroad	00	00
Other Foreign Enterprises	00	00
Foreign Payables - From Previous Years	00	00
Total	8,858,271.45	00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	00	00
Civil Contingency Reserves	00	00
Capital Transfers to Non-Financial Public Enterprises	00	00
Capital Transfer to Public Financial Institutions and Enterprises	00	00
Capital Transfer to Private Non-Financial Enterprises	00	00
Other expenses	15,773,188.45-	00
Domestic Accounts	00	00
	15,773,188.45	00

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, 1120299846506</i>	Kshs		7,921,541 25	00
Total				00

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

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (<i>specify</i>)	00	00
Total	00	00

[Provide cash count certificates for each]

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>Paul Charles Mogendi</i>	286,000	00	286,000
<i>Paul Charles Mogendi</i>	98,000	00	98,000
<i>Paul Charles Mogendi</i>	95,200	00	95,200
<i>Paul Charles Mogendi</i>	50,000	00	50,000
<i>Paul Charles Mogendi</i>	56,000	00	56,000
<i>Paul Charles Mogendi</i>	62,057.80	00	62,057.80
Total			647,257.80

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>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
Total			00	00

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (<i>specify</i>)	00	00
Total	00	00

[Provide cash count certificates for each]

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>Paul Charles Mogendi</i>	286,000	00	286,000
<i>Paul Charles Mogendi</i>	98,000	00	98,000
<i>Paul Charles Mogendi</i>	95,200	00	95,200
<i>Paul Charles Mogendi</i>	50,000	00	50,000
<i>Paul Charles Mogendi</i>	56,000	00	56,000
Total			585,200

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>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
<i>Describe the nature of deposit</i>	00		00	00
Total			00	00

CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY
 16 SEP 2014
Paul Charles Mogendi
 Sign:

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	00	-
Cash in hand	00	-
Cash equivalents (short-term deposits)	00	-
Imprest	00	-
Receivables	00	-
Payables	00	-
Total	00	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	00	-
Cash in hand	00	-
Cash equivalents (short-term deposits)	00	-
Imprest	00	-
Receivables	00	-
Payables	00	-
Total	00	-

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY
16 SEP 2014
Sign: *Agenceli*

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Asset Description	Purchase Date	Purchase Cost	Exact Physical Location	Usability condition & other comments
<u>Office Desks</u>				
BCH Office Desk	2005	17,995.00	CDF Office	Broken
BCH Office Desk 60x30	2005	7,995.00	CDF Office	Serviceable/Good
BCH Office Desk 48x30	2005	7,495.00	CDF Office	Serviceable/Good
Reception Desk	2005	5,000.00	CDF Office	Serviceable/Good
BCH Desk	2006	15,000.00	CDF Office	Serviceable/Good
Office Desk	2009	22,995.00	CDF Office	Serviceable/Good
Concept 1.8M Ex Office Desk	2012	77,495.00	CDF Office	Serviceable/Good
Concept 1.8M Ex Office Desk	2012	67,995.00	CDF Office	Serviceable/Good
Concept 2M Office Desk B40	2012	59,995.00	CDF Office	Serviceable/Good
Concept 2M Office Desk B4	2012	24,995.00	CDF Office	Serviceable/Good
<u>Computer Tables</u>				
Computer Table	2009	4,495.00	CDF Office	Serviceable/Good
Computer Table	2009	4,995.00	CDF Office	Serviceable/Good
Photocopier Stand	2009	2,695.00	CDF Office	Serviceable/Good
<u>Conference Tables</u>				
Big Conference Tables (PVC)	2005	15,000.00	CDF Office	Serviceable/Good
Small Conference Tables (PVC)	2006	9,994.00	CDF Office	Serviceable/Good
JD Conf. Table 3M Walnut	2012	70,585.00	CDF Office	Serviceable/Good
FM Concept 2.4M Ex Conf. Table	2012	52,495.00	CDF Office	Serviceable/Good
<u>Chairs/Seats</u>				
Chair/MP HB Executive	2005	10,995.00	CDF Office	Broken
Chair/MP HB Leather	2005	7,995.00	CDF Office	Broken
Chair SCE /MP W/A 886	2005	3,495.00	CDF Office	Serviceable
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good
Chair Catalina Fab W/A	2005	2,495.00	CDF Office	Serviceable/Good

CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY
 16 SEP 2014
Progenidi
 Sign:.....

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

Office Cabinet	2005	10,995.00	CDF Office	Serviceable/Good
Office Cabinet	2009	13,995.00	CDF Office	Serviceable/Good
Office Cabinet	2009	13,995.00	CDF Office	Serviceable/Good
Others		-	-	-
Book Shelf	2006	13,495.00	CDF Office	Serviceable/Good
Book Shelf	2009	12,795.00	CDF Office	Serviceable/Good
Book Shelf	2009	12,795.00	CDF Office	Serviceable/Good
Side Board	2006	15,000.00	CDF Office	Serviceable/Good
Couches	2006	5,000.00	CDF Office	Broken
Couches	2006	5,000.00	CDF Office	Broken
Couches	2006	5,000.00	CDF Office	Broken
Notice Board	2006	5,000.00	CDF Office	Serviceable/Good
Whiteboard	2009	6,995.00	CDF Office	Serviceable/Good
Flipchart Holder	2009	6,795.00	CDF Office	Serviceable/Good
Land		-	-	-
Land at Mulukhoro for CDF Office	2007	1,600,000.00	Mulukhoro	Good
Land at Emuhaya for DC's house	2009	700,000.00	Emuhaya	Good
Land for Ebungwe High School	2012	3,000,000.00	Ebungwe	Good
Land for Magistrate Court	2013	800,000.00	Mwilonje	Good
Houses		-	-	-
Emuhaya CDFC Office Block	2012	20,480,279.26	Mulukhoro	Good
Emuhaya CDFC Conference Hall	2013	9,935,077.00	Mulukhoro	Almost complete
Emuhaya DC's Residence	2011	10,878,577.00	Emuhaya	Good
Motor Vehicles		-	-	-
Toyota Hiace	2009	3,116,425.00	CDF Office	Un-Serviceable
OFFICE EQUIPMENT		-	-	-
Photocopying Machine	2009	125,000.00	CDF Office	Serviceable/Good
Safe	2009	54,000.00	CDF Office	Serviceable/Good
Public Address System	2009	99,000.00	CDF Office	Serviceable
Binder	2010	4,499.00	CDF Office	Serviceable/Good
LCD Projector	2009	69,000.00	CDF Office	Serviceable/Good
Digital Camera	2009	18,495.00	CDF Office	Serviceable/Good
Paper Punch		-	-	-
Paper Punch	2005	149.00	CDF Office	Serviceable/Good
Paper Punch	2005	149.00	CDF Office	Serviceable/Good
Paper Punch	2007	151.00	CDF Office	Serviceable/Good
Paper Punch	2009	170.00	CDF Office	Serviceable/Good
Paper Trays		-	-	-
Paper Tray	2005	2,586.00	CDF Office	Broken
Paper Tray	2005	1,795.00	CDF Office	Broken
Paper Tray	2007	1,350.00	CDF Office	Serviceable/Good
Paper Tray	2009		CDF Office	Serviceable/Good
Stapler Machines		-	-	-
Stapler Machine	2005	179.00	CDF Office	Serviceable/Good
Stapler Machine	2004	179.00	CDF Office	Serviceable/Good



CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

Stapler Machine	2007	167.00	CDF Office	Serviceable/Good
Stapler Machine	2010	2,599.00	CDF Office	Serviceable/Good
Calculators		-	-	-
Calculator	2005	995.00	CDF Office	Serviceable/Good
Calculator	2006	595.00	CDF Office	Serviceable/Good
Calculator	2007	780.00	CDF Office	Serviceable/Good
Telephone Heads		-	-	-
Landline head	2005	20,000.00	CDF Office	Serviceable/Good
Telcom Wireless Set	2007	20,000.00	CDF Office	Serviceable/Good
Intercom Set	2012	302,405.00	CDF Office	Serviceable/Good
Mobile Phones		-	-	-
Mobile (Nokia 2100)	2004	5,000.00	CDF Office	Serviceable/Good
Wall Clocks		-	-	-
Wall Clock	2006	1,000.00	CDF Office	Serviceable/Good
Wall Clock	2006	700.00	CDF Office	Serviceable/Good
Others		-	-	-
Radio (Sonitec)	2006	5,000.00	CDF Office	Serviceable/Good
Gas Lamp/Cylinda	2006	5,600.00	CDF Office	Serviceable/Good
Fan	2009	6,695.00	CDF Office	Serviceable/Good
Fan	2009	6,695.00	CDF Office	Serviceable/Good
Water Dispenser	2011	KETEPA Ltd	CDF Office	Serviceable/Good
Water Dispenser	2011	KETEPA Ltd	CDF Office	Serviceable/Good
COMPUTERS/ HARDWARE		-	-	-
Lap Top - Toshiba Satellite A200	2007	94,000.00	CDF Office	Serviceable/Good
Lap Top - HP	2009	69,000.00	CDF Office	Serviceable/Good
Flash Disk	2007	861.00	CDF Office	Serviceable/Good
Flash Disk	2007	861.00	CDF Office	Serviceable/Good
Desktop Computer	2009	64,000.00	CDF Office	Serviceable/Good
HP 4 in 1 Printer	2009	11,000.00	CDF Office	Serviceable/Good
UPS	2009	8,300.00	CDF Office	Serviceable/Good
UPS	2009	8,300.00	CDF Office	Serviceable/Good
Safaricom Modem	2009	3,999.00	CDF Office	Serviceable/Good
Safaricom Modem	2009	3,999.00	CDF Office	Serviceable/Good
Safaricom Modem	2009	3,999.00	CDF Office	Serviceable/Good
Computer Speakers	2009	3,500.00	CDF Office	Serviceable/Good
Desktop Computer	2009	69,000.00	CDF Office	Serviceable/Good
Desktop Computer	2010	CDF Board	CDF Office	Serviceable/Good
HP Printer	2010	CDF Board	CDF Office	Serviceable/Good
UPS	2010	CDF Board	CDF Office	Serviceable/Good

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

CDF ACCOUNT MANAGER
EMUHAYA CONSTITUENCY
16 SEP 2014
Sign: *Pogendi*

CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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

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

77,937,337.10

18.3 PAYABLES

Kshs	Kshs
00	00
00	00
00	00
00	00
00	00

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 711807</i>	<i>49,018,049.50</i>	<i>2013/2014</i>
<i>A 735640</i>	<i>28,919,287.60</i>	<i>2013/2014</i>

CDF ACCOUNT MANAGER
 EMUHAYA CONSTITUENCY
 16 SEP 2014
 Sign: *Agenda*

NOTE 4:

COMPENSATION OF EMPLOYEES

MONTH	EXPENDITURE (KSHS)
JULY 2013	92,550.00
AUGUST 2013	92,550.00
SEPTEMBER 2013	92,550.00
OCTOBER 2013	92,550.00
NOVEMBER 2013	92,550.00
DECEMBER 2013	96,732.00
JANUARY 2014	117,642.00
FEBRUARY 2014	96,732.00
MARCH 2014	96,732.00
APRIL 2014	96,732.00
MAY 2014	96,732.00
JUNE 2014	96,732.00
NSSF EMPLOYER CONTRIBUTION	14,400.00
TOTAL	1,175,184.00

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATIO N	GROSS SALARY	DEDUCTIONS			PAYE	NET PAY
				N.H.I.F.	N.S.S.F.			
					Employer (CDFC) Contribution	Employee (Staff) Contribution		
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	2,570.00	23,261.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	2,397.60	22,571.40
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	803.60	15,368.40
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	0.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	0.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	0.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	5,771.20	88,220.80

Net Salaries for June, 2014 = Kshs.88,220.80

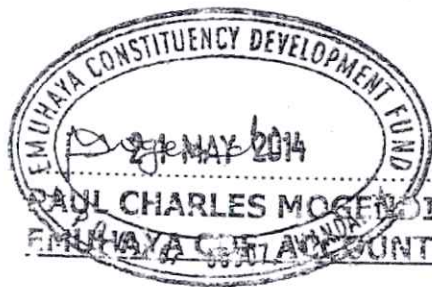


PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

SALARIE ; F O R EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	16,172.00
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	93,992.00

Net Salaries for May, 2014 = Kshs.93,992.00

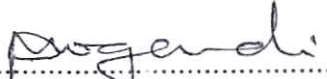


PAUL CHARLES MOGENDO
EMUHAYA CDF ACCOUNTS MANAGER

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	16,172.00
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	93,992.00

Net Salaries for April, 2014 = Kshs.93,992.00

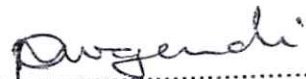


PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	16,172.00
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	93,992.00

Net Salaries for March, 2014 = Kshs.93,992.00



PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	16,172.00
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	93,992.00

Net Salaries for February, 2014 = Kshs.93,992.00

Paul Charles Mogendi

PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

PUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND
EMUHAYA CONSTITUENCY

Postal Address: P.O. Box 67, Luanda
Physical Address: P.O. Box 67, Luanda

Visit Our Website: www.emuhaya.gov.ke
Email: emuhayacdf@gmail.com

P.O Box 67 - 50307
Tel: 020-2584256
LUANDA

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REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND
EMUHAYA CONSTITUENCY

Luanda Town
Next to Town Council of Luanda &
Luanda DO's Offices at Mulukhoro

Visit Our Website: www.cdf.go.ke
Email: emuhayacdf@gmail.com

P.O Box 67 - 50307
Tel: 020-2584256
LUANDA

3RD FEBRUARY, 2014

OUR REF: EMU/CDFC/CORRES/03/02/14/001

**THE BRANCH MANAGER
EQUITY BANK
LUANDA BRANCH
P.O. BOX 34 - 50307
LUANDA**

Dear Sir/Madam,

RE: PAYMENT TO EMUHAYA CDFC STAFF

Attached herein is Cheque Number 000499 of Kshs.20,910.00 dated 30th January, 2014 being accruals for Emuhaya CDFC staff for the period July to November, 2013. Please credit the funds as outlined below:

NAME	ID NO.	A/C NUMBER	AMOUNT (KSHS)
Morris Osanya Ongongo	20615757	0960193471012	20,910.00

Thank you in advance.

Yours faithfully,

Paul Charles Mogendi
- 3 FEB 2014

**PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER**

Encl. (1)

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	16,692.00	320.00	200.00	200.00	16,172.00
Jedidah Ayako Murundu	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zaddock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	96,732.00	1,540.00	1,200.00	1,200.00	93,992.00

Net Salaries for December, 2013 = Kshs.93,992.00



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SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	12,510.00	260.00	200.00	200.00	12,050.00
Jedidah Ayako	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	92,550.00	1,480.00	1,200.00	1,200.00	89,870.00

Net Salaries for November, 2013 = Kshs.89,870.00

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SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	12,510.00	260.00	200.00	200.00	12,050.00
Jedidah Ayako	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	92,550.00	1,480.00	1,200.00	1,200.00	89,870.00

Net Salaries for October, 2013 = Kshs.89,870.00



PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

SALARIES OF R EMUHAYA CL STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	12,510.00	260.00	200.00	200.00	12,050.00
Jedidah Ayako	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	92,550.00	1,480.00	1,200.00	1,200.00	89,870.00

Net Salaries for September, 2013 = Kshs.89,870.00

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SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	12,510.00	260.00	200.00	200.00	12,050.00
Jedidah Ayako	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	92,550.00	1,480.00	1,200.00	1,200.00	89,870.00

Net Salaries for August, 2013 = Kshs.89,870.00



PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

SALARIES FOR EMUHAYA CDF STAFF

NAME	ID NO.	DESIGNATION	GROSS SALARY	DEDUCTIONS			NET PAY
				N.H.I.F.	N.S.S.F.		
					Employer (CDFC) Contribution	Employee (Staff) Contribution	
Chris Amwayi Onyango	22803541	Clerical Officer	26,351.00	320.00	200.00	200.00	25,831.00
Titus Elphas Opeywa	22294546	Accounts Assistant	25,489.00	320.00	200.00	200.00	24,969.00
Morris Osanya Ongongo	20615757	Records Management Officer	12,510.00	260.00	200.00	200.00	12,050.00
Jedidah Ayako	29209710	Support Staff	10,380.00	220.00	200.00	200.00	9,960.00
Aggrey Otiato Sikalo	3579771	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
Aggrey Zadock Alunya	1955338	Security Officer	8,910.00	180.00	200.00	200.00	8,530.00
		TOTALS	92,550.00	1,480.00	1,200.00	1,200.00	89,870.00

Net Salaries for July, 2013 = Kshs.89,870.00



PAUL CHARLES MOGENDI
EMUHAYA CDF ACCOUNTS MANAGER

NOTE 5:
USE OF GOODS AND SERVICES

MONTH	EXPENDITURE (KSHS)
JULY 2013	Nil
AUGUST 2013	Nil
SEPTEMBER 2013	922,249.00
OCTOBER 2013	17,243.00
NOVEMBER 2013	111,675.00
DECEMBER 2013	6,000.00
JANUARY 2014	1,896,911.00
FEBRUARY 2014	Nil
MARCH 2014	Nil
APRIL 2014	Nil
MAY 2014	Nil
JUNE 2014	Nil
TOTAL	2,954,078.00

NOTE 8:
OTHER GRANTS AND TRANSFERS

MONTH	EXPENDITURE (KSHS)
JULY 2013	Nil
AUGUST 2013	Nil
SEPTEMBER 2013	16,080,158.30
OCTOBER 2013	5,335,448.00
NOVEMBER 2013	1,491,000.00
DECEMBER 2013	180,000.00
JANUARY 2014	854,952.65
FEBRUARY 2014	5,622,400.00
MARCH 2014	5,113,939.00
APRIL 2014	822,582.00
MAY 2014	3,269,278.00
JUNE 2014	244,416.00
TOTAL	39,014,173.95

NOTE 9:
SOCIAL SECURITY BENEFITS

MONTH	EXPENDITURE (KSHS)
JULY 2013	1,200.00
AUGUST 2013	1,200.00
SEPTEMBER 2013	1,200.00
OCTOBER 2013	1,200.00
NOVEMBER 2013	1,200.00
DECEMBER 2013	1,200.00
JANUARY 2014	1,200.00
FEBRUARY 2014	1,200.00
MARCH 2014	1,200.00
APRIL 2014	1,200.00
MAY 2014	1,200.00
JUNE 2014	1,200.00
TOTAL	14,400.00

NOTE 10:
ACQUISITION OF ASSETS

MONTH	EXPENDITURE (KSHS)
JULY 2013	Nil
AUGUST 2013	Nil
SEPTEMBER 2013	3,269,668.45
OCTOBER 2013	860,000.00
NOVEMBER 2013	Nil
DECEMBER 2013	1,088,083.00
JANUARY 2014	Nil
FEBRUARY 2014	Nil
MARCH 2014	Nil
APRIL 2014	Nil
MAY 2014	3,640,520.00
JUNE 2014	Nil
TOTAL	8,858,271.45

NOTE 11:
OTHER PAYMENTS

MONTH	EXPENDITURE (KSHS)
JULY 2013	Nil
AUGUST 2013	Nil
SEPTEMBER 2013	7,300,891.45
OCTOBER 2013	288,562.00
NOVEMBER 2013	Nil
DECEMBER 2013	1,559,830.00
JANUARY 2014	1,951,400.00
FEBRUARY 2014	Nil
MARCH 2014	2,164,348.00
APRIL 2014	863,000.00
MAY 2014	229,207.00
JUNE 2014	1,415,950.00
TOTAL	15,773,188.45

