

REPUBLIC OF KENYA



Paper laid
By Hon Kato Ole Mat
Majority Whip on
Wed 19/8/20
WW

KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIMININI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014





REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kiminini Constituency as set out on pages 4 to 16, which comprise of the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 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 of 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1.0 Transfers from CDF Board

The statement of receipts and payments shows receipts from CDF Board balance of Kshs.56,666,935.50 while records maintained by CDF Board and the bank statements for Kiminini CDF shows a figure of Kshs.80,952,765. The resultant difference of Kshs.24,285,829.50 relates to a grant that was credited to the account of Kiminini CDF on 27 May 2014 but remained as receipts in bank not in cash book during the months of May and June 2014 contrary to the Government Financial Regulations and Procedures which require cashbooks to be updated on a daily basis.

Consequently, the receipts from CDF Board for the year ended 30 June 2014 and cash and cash equivalent balance as at 30 June 2014 have been understated by Kshs.24,285,829.50.

2.0 Under-Expenditure

The statement of receipts and payments for the year ended 30 June 2014 reflects surplus of Kshs.23,648,835.50 in addition to an amount of Kshs.24,285,829.50 treated as receipts in bank not in cash book all totaling Kshs.47,934,665 or approximately 59.2% of the approved budget. Consequently, the residents of Kiminini Constituency have been denied the projects or services that they may have been financed to the tune of Kshs.47,934,665 and no action appears to have been taken to address the underlying cause of the under-expenditure.

3.0 Bursary Disbursement to Secondary Schools

The statement of receipts and payments reflect other grants and transfers balance of Kshs.5,964,385 which include bursary disbursement for secondary school fees totaling Kshs.3,562,000. However, the minutes of the bursary committee have not been availed for audit verification to confirm how the beneficiaries were identified and the amounts of disbursement to the beneficiaries were determined.

Further, according to the committee allowance payment schedules, area education officer and one more member were not co-opted in the bursary committee as required by CDF Board Circular/Vol.1/111 dated 13 September 2010. Consequently, it appears that the management did not comply with CDF Board guidelines and therefore it has not been possible to confirm that the process of identifying, vetting and awarding of bursary was performed in a fair and transparent manner.

4.0 Committee Expenses

The statement of receipts and payments reflect committee expenses balance of Kshs.2,162,400 for the year ended 30 June 2014. However, the minutes of the said meetings and reports of the project monitoring and evaluation were not provided for audit review save for only one meeting for which sitting and transport allowances totaling Kshs.57,000 was paid.

Consequently, the propriety of the committee expenses balance of Kshs.2,105,400 out of a total of Kshs.2,162,400 could not be confirmed for the year ended 30 June 2014.

5.0 Unsupported Insurance Expenses

The statement of receipts and payments as at 30 June 2014 reflects use of goods and services balance of Kshs.638,186 which include insurance premium payment of Kshs.377,732 to a local insurance firm for insurance of vehicle registration GK B 217F. However, there was no valuation report and evidence of competitive bidding from other insurance firms as required by the Public Procurement and Disposal Act, 2005 and the related regulations of 2006 and 2013.

Consequently, the propriety of the insurance expense of Kshs.377,732 could not be confirmed for the year ended 30 June 2014.

6.0 Cash and Cash Equivalent

The statement of financial assets and liabilities reflect cash and cash equivalent balance of Kshs.23,648,835 as at 30 June 2014 which include cash at bank of Kshs.24,406,335 and outstanding imprest of Kshs.242,500. However, the cash book was not up dated for the month of May and June 2014 thus excluding an amount of Kshs.24,285,829.50 that was credited to the Fund account on 27 May 2014. In addition, the Board of survey report was not provided in support of the cash and cash equivalent balance of Kshs.23,648,835.50 as at 30 June 2014. Further, the imprest register and imprest warrants were not provided for audit review to confirm when the imprests were issued, the purpose and the dates when they were due for surrender.

Consequently, the fund did not comply with provisions of the Government Financial Regulations and Procedures and thus the accuracy and validity of the cash and

cash equivalent balance of Kshs.23,648,835 as at 30 June 2014 could not be confirmed.

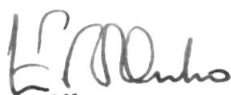
7.0 Inaccuracies in Financial Statements

It is stated in the financial statement that the figures have been rounded off to the nearest thousands. However, the figures reflected in the financial statements have not been rounded to the nearest thousands. Further, information availed for audit review indicated that the statement of receipts and payment excluded compensation to employees balance totaling to Kshs.268,409.

Consequently, the balances in these financial statements are not fairly stated as at 30 June 2014.

Disclaimer of Opinion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 July 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KIMININI

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)

Table of Contents Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES.....

III. STATEMENT OF RECEIPTS AND PAYMENTS.....

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

V: SUMMARY STATEMENT OF APPROPRIATION

VI. SIGNIFICANT ACCOUNTING POLICIES

VII. NOTES TO THE FINANCIAL STATEMENTS

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	Eunice Anubi
3.	District Accountant	Benjamin Muchina

(d) Fiduciary Oversight Arrangements

<i>John Siboe Makokha</i>	<i>CDFC Chairman</i>
<i>Fund Account Manager</i>	<i>Ex-Officio</i>
<i>Deputy County Commissioner</i>	<i>Member</i>
<i>Rodgers Barasa Lubekho</i>	<i>Member</i>
<i>Samuel Sisela Chemei</i>	<i>Member</i>
<i>Mercy Chepkorir Tanui</i>	<i>Member</i>
<i>Violet Wangila</i>	<i>Member</i>
<i>Mercelina Nanjala Wanyama</i>	<i>Member</i>
<i>Margret N. Walekhwa</i>	<i>Member</i>
<i>Saul Kisongonchi Tumwa</i>	<i>Member</i>

(e) Entity Headquarters**Kiminini Constituency Development Fund Office**

P.O. Box 1683
 Dipakben Vipul Dodhia Building
 Milimani Road (Opposite Kitale Club)
 Off Eldoret-Kitale Highway
 Kitale, KENYA

(f) Entity Contacts

Provide telephone number and email of the Constituency CDF office

Telephone: (254) 0724 415689/ 0722286697

E-mail: cdfkiminini.go.ke

Website: www.kimininiconstituency.com

(g) Entity Bankers

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

1. Co-operative Bank

Kitale

01141599005900

Box 1058, Kitale

(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.

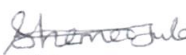
The Fund Account Manager in charge of the Kiminini CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Kiminini *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 Kiminini *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 Kiminini *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 Kiminini 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 Kiminini CDF financial statements were approved and signed on 25.9. 2014.


John Siboe
Chairman - CDFC


Eunice Anubi
Fund Account Manager





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

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	56,666,935.50	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		56,666,935.50	
PAYMENTS			
	4	268,409.00	
Use of goods and services	5	638,186.00	
Committee Expenses	6	2,162,400.00	
Transfers to Other Government Units	7	23,250,000.00	
Other grants and transfers	8	5,964,385.00	
Social Security Benefits	9	10,020.00	
Acquisition of Assets	10	244,700.00	
Other Payments	11	480,000.00	
TOTAL PAYMENTS		33,018,100.00	
SURPLUS/DEFICIT		23,648,835.50	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiminini CDF financial statements were approved on 25.9.2014 and signed by:


John Makokha Siboe
 Chairman - CDFC



Eunice Anubi
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KIMININI 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	23,406,335.50	
Cash Balances (sale of tenders, hire of grader)	13	-	
Outstanding Imprests	14	242,500.00	
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	15	-	
TOTAL FINANCIAL ASSETS		23,648,835.50	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	
Surplus/Deficit for the year (from stm of receipt & expenditure		23,648,835.50	
Prior year adjustments	17	-	
NET LIABILITIES			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiminini CDF financial statements were approved on 25.9.2014 and signed by:


John Makokha Siboe
Chairman - CDFC


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	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=e/c %
Compensation of Employees	673,902.00	-	673,902.00	268,409.00	405,493.00	60.17091506
Use of goods and services	1,812,000.00	-	1,812,000.00	638,186.00	1,173,814.00	64.78002208
Committee Members Expenses	4,130,218.00	-	4,130,218.00	2,162,400.00	1,967,818.00	47.64441005
Transfers to Other Government Units	36,332,759.00	-	36,332,759.00	23,250,000.00	13,082,759.00	36.00816277
Other grants and transfers	30,420,464.00		30,420,464.00	5,964,385.00	24,456,079.00	80.39351076
Social Security Benefits	21,480.00	-	21,480.00	10,020.00	11,460.00	53.35195531
Acquisition of Assets	5,261,942.00		5,261,942.00	244,700.00	5,017,242.00	95.34962567
Other Payments	2,300,000.00		2,300,000.00	480,000.00	1,820,000.00	79.13043478
TOTALS	80,952,765.00		80,952,765.00	33,018,100.00	47,934,665.00	

The Kiminini CDF financial statements were approved on 25.9. 2014 and signed by:

John Makokha Siboe

John Makokha Siboe
Chairman - CDFC

Eunice Anubi

Eunice Anubi
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 – KIMININI 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 – KIMININI 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 - 2011
		Kshs	Kshs
Normal Allocation	AIE NO. A 735660	32,381,106.00	0
	AIE NO. A 735979	24,285,829.50	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	56,666,935.50	0
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
		2013 - 2014	2012 - 2011
		Kshs	Kshs
	Receipts from the Sale of Buildings		
	Receipts from the Sale of Vehicles and Transport Equipment		0
	Receipts from the Sale Plant Machinery and Equipment		
	Receipts from the Sale of office and general equipment		
	Total	-	0
3 OTHER RECEIPTS			
		2013 - 2014	2012 - 2011
		Kshs	Kshs
1410107	Interest Received	-	0
1410405	Rents	-	0
1420601	Sale of tender documents	-	0
1450207	Other Receipts Not Classified Elsewhere (specify)	-	0
	Total	-	0
4 COMPENSATION OF EMPLOYEES			
		2013 - 2014	2012 - 2011
		Kshs	Kshs
2110201	Basic wages of contractual employees		0
	Staff salary	32,000.00	
	Staff salary	85,127.00	
	Staff salary	66,155.00	

CONSTITUENCIES DEVELOPMENT FUND – KIMININI CONSTITUENCY

Reports and Financial Statements

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

6 COMMITTEE EXPENSES			
	Description	2013 - 2014	2012 - 20
		Kshs	Kshs
2210802	Other committee expenses		
2210809	Committee allowance		
	Allowances for CDFC	82,000.00	
	Allowances for CDFC	204,000.00	
	Allowances for CDFC	58,800.00	
	Allowances for CDFC	90,000.00	
	Allowances for CDFC	94,000.00	
	Allowances for CDFC	10,500.00	
	Allowances for CDFC	192,700.00	
	Allowances for CDFC	237,000.00	
	Allowances for CDFC	20,000.00	
	Allowances for CDFC	30,000.00	
	Allowances for CDFC	193,900.00	
	Allowances for CDFC	116,500.00	
	Allowances for CDFC	110,000.00	
	Allowances for CDFC	75,000.00	
	Allowances for CDFC	200,000.00	
	Allowances for CDFC	448,000.00	
	TOTAL	2,162,400.00	
7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description	2013 - 2014	2012 - 20
		Kshs	Kshs
2630204	Transfers to primary schools		
2630204	Misemwa Primary Sch	2,000,000.00	
2630204	Mitambo Pr Sch	2,000,000.00	
2630204	Nabiswa Pri Sch	2,000,000.00	
2630204	Nabunga S.A. Pri Sch	400,000.00	
2630204	Masaba Pri Sch.	500,000.00	
2630205	Transfers to secondary schools		
2630205	Hill Sec Sch	2,000,000.00	
2630205	Mitoto Sec Sch	2,000,000.00	
2630205	St. John Sirende Sec Sch	800,000.00	
2630205	AIC Kapkoi Sisal Sec	600,000.00	
2630205	St. Joseph Nyasi Sec Sch	1,000,000.00	
2630205	St. Vincent Kiminini Sec	600,000.00	
2630205	Kabuyefwe Friends Sec	600,000.00	

CONSTITUENCIES DEVELOPMENT FUND – KIMININI CONSTITUENCY

Reports and Financial Statements

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

2630205	Bikeke Girls Sec Sch	700,000.00	
2630205	AIC Lolkeringet Sec	600,000.00	
2630205	AIC Mokoiywet Sec Sch	600,000.00	
2630205	St. Anthony High Sch	1,000,000.00	
2630205	Wehoya Sec Sch	1,050,000.00	
2630205	Milimani Sec Sch	600,000.00	
2630205	St. John's Nyamira Sec Sch	600,000.00	
2630205	St. Andrews's Girls Baraton	600,000.00	
2630205	Chalicha Sec Sch	3,000,000.00	
2630207	Transfers to Health institutions		
	TOTAL	23,250,000.00	
8 OTHER GRANTS AND OTHER PAYMENTS			
		2013 - 2014	2012 - 20
		Kshs	Kshs
2640101	Bursary -Secondary	3,562,000.00	
2640102	Bursary -Tertiary		
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water		
2640505	Agriculture (food security)		
2640506	Electricity projects		
2640507	Security	1,000,000.00	
2640508	Roads		
2640509	Sports		
2640510	Environment		
2640200	Emergency Projects (specify)		
2640200	Masaba Pr.Sch	500,000.00	
2640200	Transmattresses Ltd	402,385.00	
2640200	Masaba Pr.Sch	500,000.00	
	Total	5,964,385.00	
9 SOCIAL SECURITY BENEFITS			
		2013 - 2014	2012 - 20
		Kshs	Kshs
2120101	Employer contribution to NSSF	2,000.00	
2120101	Employer contribution to NHIF	1,580.00	
2120101	Employer contribution to NSSF	1,600.00	
2120101	Employer contribution to NHIF	1,260.00	
2120101	Employer contribution to NSSF	2,000.00	
	Employer contribution to NHIF	1,580.00	
	Total	10,020.00	

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

10 ACQUISITION OF ASSETS			
	Non Financial Assets	2013 - 2014	2012 - 20
		Kshs	Kshs
3110102	Purchase of Buildings		
3110202	Construction of Buildings		
3110302	Refurbishment of Buildings		
3110701	Purchase of Vehicles		
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles		
3111001	Purchase of Office furniture and fittings		
3111002	Purchase of computers ,printers and other IT equipments	244,700.00	
3111005	Purchase of photocopier		
3111009	Purchase of other office equipments		
3111112	Purchase of soft ware		
3130101	Acquisition of Land		
	Total	244,700.00	
11 Other Payments			
		-	
3111404	Sayare Computer Centre	480,000.00	
	Total	480,000.00	
12 Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	2013 - 2014	2012 - 20
		Kshs	Kshs
	<i>Cooperative Bank, Kitale Branch A/C no. 01141599005900</i>	23,406,335.50	
	Total	23,406,335.50	
13 CASH IN HAND)			
		2013 - 2014	2012 - 20
		Kshs	Kshs
	Sale of tender	-	
	Hire of graders	-	

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

	Hire of hall		-	
	Other receipts (specify)		-	
	Total		-	
		<i>[Provide cash count certificates for each]</i>		
14	OUTSTANDING IMPRESTS			
	<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>K</i>
	<i>Eunice Anubi</i>	184,500.00	0	184,500
	<i>Rodgers Barasa</i>	58,000.00		58,000
	Total	242,500.00		242,500
15	Cash equivalents (short-term deposits)			
	<i>Name of Bank, Account No.</i>	2013 - 2014	2012 - 2013	
		<i>Kshs</i>	<i>Kshs</i>	
	<i>NIL</i>	-	0	
	Total	-	0	
16	BALANCES BROUGHT FORWARD			
		2013 - 2014	2012 - 2013	
		<i>Kshs</i>	<i>Kshs</i>	
	Bank accounts		-	
	Cash in hand	-	-	
	Cash equivalents (short-term deposits)	-	-	
	Imprest		-	
	Total	-	-	
	<i>[Provide short appropriate explanations as necessary]</i>			
17	PRIOR YEAR ADJUSTMENTS			
		2013 - 2014	2012 - 2013	

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

		Kshs	Kshs	
	Bank accounts	-	-	
	Cash in hand	-	-	
	Cash equivalents (short-term deposits)	-	-	
	Imprest	-	-	
	Total		-	
18	OTHER DISCLOSURES			

18.1 FIXED ASSET REGISTER

ASSET NAME/ DESCRIPTION	QTY	SERIAL NO	CURRENT CONDITION	COST
CDF Motor Vehicle Toyota Hilux D/C Reg No. GKB 217 F	1	AHTFR22G806082968	Good	4,981
Filing Cabinet with Bar (Ashut)	1	None	Good	22
Filing Cabinet 2 door (Ashut)	1	None	Good	23
Executive Table - small size	1	None	Good	16
Executive Table with 3 drawers (TML114)	1	None	Good	46
Office Table/ Secretary Table (TML256)	3	None	Good	81
Conference Table (TML261)	1	None	Good	32
Executive Chairs	3	None	Good	58
Secretary Chair (TML38)	1	None	Good	4
Secretary Chair (TML38)	1	None	Good	4
Visitors Chairs	6	None	Good	35
Conference Chairs	10	None	Good	36
Ramtons Water Dispenser	1	AD1304732	Good	9
Samsung TV LED 23"	1	LGZL3DADCD1607	Good	19
Meko Gas Cooker (6kg)	1	None	Good	6
Curtains (pairs)	4	None	Good	5
HP Compac 19" LCD monitor	1	6CM31801CL	Good	16
Brother MFC Printer 8910DW	1	E71083A3N342816	Good	90
Transcend 4GB Flashdisk	1	B312865658	Good	
Desktop Mecer Prelude Core i3	1	IW220H1170 & VGA19561207180104	Good	52
Laptop Dell Inspiron 3420 Core i3	1	4XYRCV1	Good	58
Camera Sony DSC-W810	1	5470915	Good	13

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

Wireless Connector - Dongle	3	None	Good	2
Paper Punch- Kangaro 520	1	None	Good	
Stapler - Kangaro HD-45S	1	None	Good	
Wooden Tender Box	1	None	Good	5
Zuku TV Equipment	1	2N44023002759 & N71303516158	Good	5
HP Laserjet Pro 400 M401dn	1	PHHGB16284	Good	From C
HP Scanjet 5590	1	CN2B3VH0D2	Good	From C
Desktop Dell Optiplex 3010	1	FRPHNW1 34327136305	Good	From C
APC UPS	1	3B1304X01255	Good	From C

18.3 PAYABLES

NIL				

18.4 FUNDS DUE TO PROJECTS

NIL				

18.5 DISBURSEMENTS FROM THE BOARD

NIL				
-----	--	--	--	--