

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

*Paper laid*  
*By Hon. A. Duake (com)*  
*on Wed. 11-11-2015 (Pr)*  
*MMW*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND-  
RABAI 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](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Rabai Constituency set out on pages 4 to 24, which comprise of the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

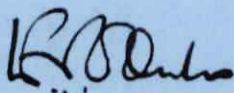
#### **Transfer to Other Governments Units and Cash and Cash Equivalent**

Statement of receipts and payments reflect Kshs.16,984,366 as expenditure on transfer to other Governments units. However, projects expenditure reports availed for audit review indicated that, out of the total amount of Kshs.16,984,366 disbursed, un spent balance of Kshs.12,911,414 was still in the project management committees' bank accounts as at 30 June 2014. Therefore, the transfer to other governments units figure of Kshs.16,984,366 is overstated by Kshs.12,911,414 while at the same time, the cash and cash equivalent balance of Kshs.41,659,368.20 is understated by the same amount of Kshs.12,911,414 as at 30 June 2014.

Consequently the validity and accuracy of the expenditure on transfer to other Governments units and cash and cash equivalents balance of Kshs.16,984,366 and Kshs.41,659,368 respectively as at 30 June 2014 could not be confirmed.

### **Qualified Opinion**

In my opinion, except for the effects of matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the CDF Act, 2013.



**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**20 August 2015**



---

**CONSTITUENCIES DEVELOPMENT FUND – RABAI**

**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)

<b>Table of Content</b>	<b>Page</b>
<b>I.KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....</b>	<b>1</b>
<b>II.STATEMENT OF CONSTITUENCY MANAGEMENT ESPONSIBILITIES.....</b>	<b>3</b>
<b>III.STATEMENT OF RECEIPTS AND PAYMENTS.....</b>	<b>4</b>
<b>IV.STATEMENT OF FINANCIAL ASSETS AND LIABILITIES .....</b>	<b>5</b>
<b>V.SUMMARY STATEMENT OF APPROPRIATION .....</b>	<b>6</b>
<b>VI. STATEMENT OF CASHFLOWS.....</b>	<b>7</b>
<b>VII.SIGNIFICANT ACCOUNTING POLICIES .....</b>	<b>8</b>
<b>VIII.NOTES TO THE FINANCIAL STATEMENTS .....</b>	<b>12</b>
<b>IX IMPORTANT DISCLOSURES .....</b>	<b>20</b>

**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 CDF'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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Flora N. Mutua</b>
3.	District Accountant	<b>Esther N. Omondi</b>

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

SR.	NAMES	ID NO	CATEGORY
1.	Jana Tsuma Jana	10304377	Chairman
2.	Fund Account Manager, Rabai Flora Ndunge Mutua	10819209	Ex-Official Member
3.	Deputy County Commissioner Caroline M. Nzwili	11111313	National Government official - Member
4.	Kalama MumbaNgome (Youth male)	13683611	Member
5.	MungaMwayaonaChireka	2141782	Member
6.	Grace Mildred Onyapindi (Youth Female)	25245313	Member
7.	Josephine Umazi Kapenja	13487773	Member
8.	Constance Mwamutsi Hanjari	2159488	Member
9.	Chitsava Wale	16121501	Member
10.	John Barawa Banda	10690221	Member

**(e) Entity Contacts**

CDF Rabai  
P.O. Box 119-80114  
Mazeras

Telephone: (254) 0703 155 871  
E-mail: cdfrabai@cdf.go.ke

Website: www.go.ke

**(f) Entity Bankers**

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

1. African Banking Corporation  
P.O Box 46452-00100  
Nairobi  
Mombasa Branch,  
Account Number 003215001001384

**(g) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## 2.STATEMENT OF ENTITY 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 county 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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Fund Account Manager in charge of the CDF Rabai *is* responsible for the preparation and presentation of the Cdf *Rabai* financial statements, which give a true and fair view of the state of affairs of the Cdf *Rabai* as at the end of the financial year (period), 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 entity; (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 CDF Rabai; (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 CDF Rabai *accepts* responsibility for the CDF Rabai 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 CDF Rabai financial statements give a true and fair view of the state of *Rabai's transactions* during the financial year ended June 30, 2014, and of the *Rabai's* financial position as at that date. The Fund Account Manager in charge of the CDF Rabai further confirms the completeness of the accounting records maintained for the *Rabai*, which have been relied upon in the preparation of the *Rabai* financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the CDF Rabai confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 *Rabai'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 *Rabai CDF* financial statements were approved and signed on 26<sup>th</sup> August 2014.



Chairman - CDFC

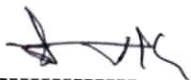


Fund Account Manager

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	69,867,981.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>69,867,981.00</b>	
<b>PAYMENTS</b>			
Compensation of Employees	4	252,650	
Use of goods and services	5	636,240	
Committee meeting allowances	6	1,741,239.80	
Transfers to Other Government Units	7	16,984,366.00	
Other grants and transfers	8	8,173,153.00	
Social Security Benefits	9	0	
Acquisition of Assets	10	420,964	
Other Payments	11		
<b>TOTAL PAYMENTS</b>		<b>28,208,612.80</b>	
<b>SURPLUS</b>		<b>41,659,368.20</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Rabai CDF financial statements were approved on 26<sup>th</sup> August 2014 and signed by:



-----  
**Jana Tsuma Jana**  
**Chairman - CDFC**



-----  
**Fund Account Manager**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	41,559,368.20	xxx
Cash Balances (sale of tenders, hire of grader)	13	0	xxx
Outstanding Imprests	14	100,000.00	xxx
Cash Equivalents (e.g sale of tender doc held in bankers cheque)	15	0	xxx
<b>TOTAL FINANCIAL ASSETS</b>		41,659,368.20	xxx
 <b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	
Surplus/Deficit for the year ( from stm of receipt & expenditure		41,659,368.20	xxx
Prior year adjustments	17	0	xxx
<b>NET LIABILITIES</b>		41,659,368.20	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Rabai CDF financial statements were approved on 26<sup>th</sup> August 2014 and signed by:



**Jana Tsuma Jana**  
 Chairman - CDFC



**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND - RABAI CONSTITUENCY**

is in a St. nt.

For the year ended June 30, 2014

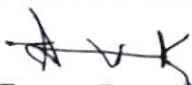
**V: SUMMARY STATEMENT OF APPROPRIATION**

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						
Use of goods and services						
Committee Members Expenses						
	5,884,669.98	0	5,884,669.98	3,151,093.80	2,733,576.18	46.45249758
Transfers to Other Government Units	29,846,542.08	0	29,846,542.08	16,984,366.00	12,862,176.08	43.09435929
Other grants and transfers	16,346,305.50	0	16,346,305.50	8,173,153.00	8,173,152.50	49.99999847
Social Security Benefits					-	
Acquisition of Assets						
Other Payments						
<b>TOTALS</b>	<b>52,077,517.56</b>	<b>0</b>	<b>52,077,517.56</b>	<b>28,308,612.80</b>	<b>23,768,904.76</b>	<b>45.64139359</b>

Note: Administration /Recurrent and Monitoring/Evaluation allocations for FY 2013/14 original budget (a) and Actual on comparable basis (d) expenses has been combined totalling to Ksh. 5,884,669.98 and Ksh. 3,151,093.80 respectively. Same includes also purchase of motor bike at Ksh. 420,964.

Note: Other grants and transfers is bursary to various institutions.

The Rabai CDF financial statements were approved on 26<sup>th</sup> August 2014 and signed by:

  
**Jana Tsuma Jana**  
 Chairman - CDFC

  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND - RABAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**VI.STATEMENT OF CASHFLOW**

		2013-2014	
Transfers from the CDF Board	<b>1</b>	69,867,981.00	
Other Receipts	<b>3</b>	-	69,867,981.00
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>4</b>	247,850	
Use of goods and services	<b>5</b>	736,240.00	
Committee Expenses	<b>6</b>	1,741,239.80	
Transfers to Other Government Units	<b>7</b>	16,984,366.00	
Other grants and transfers	<b>8</b>	8,173,153.00	
Social Security Benefits	<b>9</b>	4,800	
Other Expenses	<b>11</b>		
<b>Adjusted for:</b>			27,887,648.80
Adjustments during the year			-
<b>Net cash flow from operating activities (a)</b>			
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>	-	
Acquisition of Assets	<b>10</b>	420,964.00	
<b>Net cash flows from Investing Activities (b)</b>			<b>41,980,332.20</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities ©</b>			<b>-</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT (d)</b>	(a +b +c)		<b>41,559,368.20</b>
<b>Cash and cash equivalent at BEGINNING of the year (e)</b>	16		
<b>Cash and cash equivalent at END of the year</b>	(d+e)		<b>41,559,368.20</b>

## **VII. 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 CDF. 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 Cdf Rabai.

### **b) Recognition of revenue and expenses**

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

### **c) In-kind contributions**

In-kind contributions are donations that are made to the Cdf Rabai 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 Cdf Rabai 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 the Central Bank of Kenya and 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

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

---

officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**e) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Cdf Rabai at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

**g) 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 Cdf Rabai budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Cdf Rabai actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**h) Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**i) Subsequent events**

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

## **VII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **j) 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 Rabai. 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 Rabai.

### **k) Recognition of revenue and expenses**

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

### **l) In-kind contributions**

In-kind contributions are donations that are made to Rabai 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, Rabai 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.

### **m) Cash and cash equivalents**

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

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

---

institutions which were not surrendered or accounted for at the end of the financial year.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**n) 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.

**o) 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.

**p) Comparative figures**

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

**q) 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 – RABAI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.A 735542	27,947,192.40	0
	AIE NO.A 750045	41,920,788.60	0
		0	0
Conditional grants	AIE NO...	0	0
	AIE NO...	0	
	<b>TOTAL</b>	<b>69,867,981.00</b>	<b>0</b>

**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	0	0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
<b>Total</b>	<b>0</b>	<b>0</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Rents	0	0
Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	223,600	0
Basic wages of casual labour	24,250	
<b>Personal allowances paid as part of salary</b>	<b>0</b>	<b>0</b>
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
<b>Total</b>	<b>247,850</b>	

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	525,240	
Office rent	51,000.00	
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialised materials and services		
Office and general supplies and services		
Fuel ,oil & lubricants	60,000.00	
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
<b>Total</b>	<b>636,240</b>	

Note 5: Utilities, supplies and services –These are sports items given to various teams in Rabai.

**6. COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	296,699.80	
Committee allowance	1,444,540	
<b>TOTAL</b>	<b>1,741,239.80</b>	

Note 6: (i) **Committee allowances** include all the Sitting, transport & Communication, M&E and training allowances.

Note6: (ii) **Other committee expenses** including Communication, supplies and services, Printing, advertising and information supplies & services Office and general supplies and services and other operating expenses have been put together.

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

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools	4,540,000	
Transfers to secondary schools	12,444,366	
Transfers to Tertiary institutions		
Transfers to Health institutions		
<b>TOTAL</b>	<b>16,984,366</b>	

Note: 7 (i). Transfer to primary schools was Ksh. 2,540,000 plus Ksh, 2,000,000 paid from emergency vote.

Note: 7(ii). Transfer to secondary schools was Ksh. 10,879,900 plus Ksh, 1,564,466 paid from emergency vote

**8. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	8,173,153.00	
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAT		
water		
food security		
Electricity		
Security		
Roads		
Sports		
Environment		
Emergency Projects		
<b>Total</b>	<b>8,173,153.00</b>	

Note 8: Bursary payment was done in one payment voucher combining beneficiaries for Secondary, and all other tertiary colleges.

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

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to NSSF	4,800	0
<b>Total</b>	<b>4,800</b>	<b>0</b>

**10. ACQUISITION OF ASSETS**

<b><u>Non Financial Assets</u></b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles	420,964	
Overhaul of Vehicles		
Purchase of Office furniture and fittings		
Purchase of computers ,printers and other IT equipments		
Purchase of photocopier		
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		
<b>Total</b>	<b>420,964</b>	

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	0	xxx
Civil Contingency Reserves	0	xxx
Capital Transfers to Non-Financial Public Enterprises	0	xxx
Capital Transfer to Public Financial Institutions and Enterprises	0	xxx
Capital Transfer to Private Non-Financial Enterprises	0	xxx
Other expenses	0	xxx
Domestic Accounts	0	xxx
	<b>0</b>	<b>xxx</b>

**12. Bank Balances (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency</b>	<b>Exc rate</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Cash Book Balance</i>	Kes		41,559,368.20	0
<b>Total</b>			<b>41,559,368.20</b>	

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

**13. CASH IN HAND**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	xxx
Location 2	0	xxx
Location 3	0	xxx
Other Locations ( <i>specify</i> )	0	xxx
	0	
<b>Total</b>	<u>0</u>	<u>xxx</u>

**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>Flora Mutua</i>	100,000	0	100,000
<b>Total</b>			<u><u>100,000</u></u>

**15. Cash equivalents (short-term deposits)**

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

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

**16. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide short appropriate explanations as necessary]</i>		

**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

	<b>Description</b>	<b>Date of purchase</b>	<b>Serial No.</b>	<b>Amount</b>
1.	Office executive chair	26/11/2013	1	21,000
2.	H/Leather office chair executive	“	1	32,000
3.	Office HB chair fabric	“	1	8,300
4.	Executive office table	“	2	119,990
5.	Conference table executive 35MTS	“	1	109,995
6.	Office visitors chair	“	12	84,000
7.	Office table ID1680 (44)	“	2	33,190
8.	Pedestal fixed 4d2w IDFP-4D	“	2	14,800
9.	Office table set WMB221.8MTS (vs.)	“	1	44,995
10.	Counter top executive 1201.2MTS (vs.)	“	1	5,795
11.	Lina chair YD- B104 4 Pax (AN31)	“	2	45,990
12.	Desktop computer (DELL) S/NO:BKZ3PV1	“	1	70,000
13.	Laptop computer (HP) S/NO:5CD3294MIR	“	1	60,000
14.	Printer laser jet pro 100 MI75NW S/NO:CND8F67867	“	1	50,000
15.	Ramtons water Dispenser RM/419	27/11/2014	1	16,495
16.	Motorbike	28/03/2014	3TT-206869	420,964
	<b>TOTAL</b>			<b>1,137,514</b>

Note: 18 All the office assets totalling to Ksh. 716,550 were purchased by cdf Kaloleni from the funds

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

they were sharing before split in fy 2013/14. Only Motorbike of Ksh. 420,964/= was bought by cdf Rabai.

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
0	
<i>OTHER RECEIVABLES (SPECIFY)</i>	
0	

**18.3 PAYABLES**

<b>Kshs</b>	<b>Kshs</b>
<b>0</b>	<b>0</b>

**CONSTITUENCIES DEVELOPMENT FUND – RABAI CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014****18.4 FUNDS DUE TO PROJECTS**

1	Chiefs' office Ruruma	86,796.44	Purchase of certified seeds for Planting at Chiefs' office Ruruma
2	Jimba Primary School	80,000.00	Purchase of certified seeds for Planting at Jimba Primary School
3	Bofu Primary School	80,000.00	Purchase of certified seeds for Planting at Bofu Primary School
4	Masaani Primary School	80,000.00	Purchase of certified seeds for Planting at Masaani Primary School
5	Bwagamoyo Primary School	81,731.00	Purchase of certified seeds for Planting at Bwagamoyo Primary School
6	Chiferi primary School	81,731.00	Purchase of certified seeds for Planting at Chiferi primary School
7	Vifanjoni Primary School	81,731.00	Purchase of certified seeds for Planting at Vifanjoni Primary School
8	Bedida primary School	81,731.00	Purchase of certified seeds for Planting at Bedida primary School
9	Kajiwe primary School	81,731.00	Purchase of certified seeds for Planting at Kajiwe primary School
10	Gandani primary School	81,731.00	Purchase of certified seeds for Planting at Gandani primary School
11	Buni Primary School	81,731.00	Purchase of certified seeds for Planting at Buni Primary School
12	Benyoka Primary	81,731.00	Purchase of certified seeds for Planting at Benyoka Primary
13	Mbararani primary School	54,600.00	Purchase of certified seeds for Planting at Mbararani primary School
14	Kinunguna Primary School	54,600.00	Purchase of certified seeds for Planting at Kinunguna Primary School
15	Mitsajeni primary School	54,000.00	Purchase of certified seeds for Planting at Mitsajeni primary School
16	Jeuri primary School	40,965.00	Purchase of certified seeds for Planting at Jeuri primary School
17	Pangani primary School	40,965.00	Purchase of certified seeds for Planting at Pangani primary School
18	Timboni primary School	40,965.00	Purchase of certified seeds for Planting at Timboni primary School
19	Maereni primary School	40,965.00	Purchase of certified seeds for Planting at Maereni primary School
20	Jimba Secondary School	1,400,000.00	Construction of 2no. Classrooms
21	Kajiwe Secondary School	3,500,000.00	Construction of 3No. Classrooms and an office

# CONSTITUENCIES DEVELOPMENT FUND – RABAI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2014

22	Mbararani Secondary School	3,500,000.00	Construction of 3No. Classrooms and an office
23	Bwagamoyo Secondary School	3,500,000.00	Construction of 3No. Classrooms and an office
24	Mwandondo Secondary School	2,000,000.00	Construction of a Science laboratory
25	Rev. Canon Kuri Sec. School	3,500,000.00	Construction of 3No. Classrooms and an office
26	Mwanjama Primary School	1,400,000.00	Construction of 2No. Classrooms
27	Kanyumbuni Primary School	1,400,000.00	Construction of 2No. Classrooms
28	Timboni Primary School	1,400,000.00	Construction of 1No. Classroom and an office
29	Kawala Primary School	163,819.07	To purchase 54desks
30	Bofu Primary School	163,819.07	To purchase 54desks
31	Mikomani Primary School	163,819.07	To purchase 54desks
32	Mwanjama Primary School	163,819.07	To purchase 54desks
33	Makanzani Primary School	163,819.07	To purchase 54desks
34	Mleji Primary School	163,819.07	To purchase 54desks
35	Kasidi Primary School	163,819.07	To purchase 54desks
36	Masaani Primary School	163,819.07	To purchase 54desks
37	Jimba Primary School	163,819.08	To purchase 54desks
38	Boheka Primary School	137,500.00	To purchase 45 desks
39	Kanyumbuni Primary School	137,500.00	To purchase 45 desks
40	Vifanjoni Primary School	137,500.00	To purchase 45 desks
41	Bwagamoyo Primary School	137,500.00	To purchase 45 desks
42	Chiferi Primary School	137,500.00	To purchase 45 desks
43	Chonyi Primary School	137,500.00	To purchase 45 desks
44	Bedida Primary School	137,500.00	To purchase 45 desks
45	Chang'ombe Primary School	137,500.00	To purchase 45 desks
46	Bofu Secondary School	100,000.00	To purchase 20 lockers and Chairs
47	Kawala Secondary School	100,000.00	To purchase 20 lockers and Chairs
48	Mikomani Secondary School	100,000.00	To purchase 20 lockers and Chairs
49	Jimba Secondary School	100,000.00	To purchase 20 lockers and Chairs
50	Kasidi Secondary School	100,000.00	To purchase 20 lockers and Chairs
51	Chang'ombe Secondary School	100,000.00	To purchase 20 lockers and Chairs
52	Bwagamoyo Secondary School	100,000.00	To purchase 20 lockers and Chairs
53	Mikahani Secondary School	100,000.00	To purchase 20 lockers and Chairs
54	Rabai Health Centre	2,988,506.00	Construction of 2no. Prefabricated staff houses
55	Makanzani Dispensary	1,494,253.00	Construction of 1no. Prefabricated staff house
56	CDF office Rabai	6,000,000.00	Construction of CDF Office at Rabai Constituency
57	Rabai multipurpose hall	6,000,000.00	Construction of a multipurpose hall for Rabai people
	<b>TOTAL</b>	<b>42,764,835.08</b>	

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

---

**18.5 DISBURSEMENTS FROM THE BOARD**

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
AIE NO.A 735542	27,947,192.40	2013/14
AIE NO.A 750045	41,920,788.60	2013/14

