

REPUBLIC OF KENYA



PARLIAMENT  
OF KENYA  
LIBRARY

KENYA NATIONAL AUDIT OFFICE



*Paper laid by the  
Leader of the Majority  
Party, Hon. Aden Duale,  
under Order No. 25 of  
1437 hrs  
Hm*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2014**





## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Maragwa Constituency set out on pages 4 to 23, which comprise the statement of the financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments 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 preparations 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 (1) of the Public Audit Act, 2003. 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.

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

### **Basis for Disclaimer of Opinion**

#### **1. Accuracy and Completeness of Financial Statements**

The financial statements presented for the year ended 30 June 2014, did not include statement of cash flows as required by International Public Sector Accounting Standards (IPSAS). In addition, no trial balance and ledgers were provided for audit review to support the financial statement balances.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

#### **2. Cash and Cash Equivalents**

The statement of financial assets and liabilities reflect a bank balance of Kshs.23,638,411, while the cash book reflects a balance of Kshs.23,365,081 under cash and cash equivalents as at 30 June 2014, resulting to a unexplained difference of Kshs.293,330. Further, the balance was not supported with a bank balance confirmation certificate.

Consequently, the accuracy of cash and cash equivalents balance of Kshs.23,365,081 as at 30 June 2014 could not be confirmed.

#### **3. Unsupported Project Funds**

During the year ended 30 June 2014, Maragwa CDF management spent a total of Kshs.8,972,521 on various projects in the Constituency as enumerated below. However, both procurement and expenditure documentation to support the contract awards and the payments were not availed for audit verification. The projects were as follows;

<b>Project Name</b>	<b>Expenditure Kshs.</b>
Makuyu Health Centre	1,000,000
Emergency Vote - construction of Police posts	570,000
Renovation of Maragwa Sports Club	352,069
Education – capacity building	300,000
Various water projects	5,400,000
Kalimoni water project	700,000
Purchase of land – kamuiru primary sch.	<u>650,000</u>
<b>Total Kshs.</b>	<b><u>8,972,521</u></b>

In the circumstances, it has not been possible to confirm the propriety of unsupported project expenditure of Kshs 8,972,521

**Disclaimer of Opinion**

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



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

**Nairobi**

**16 September 2015**



# CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza  
10<sup>th</sup> Floor  
Junction of Hailie Sellasie Avenue & Uhuru Highway  
E mail: info@cdf.go.ke  
NAIROBI

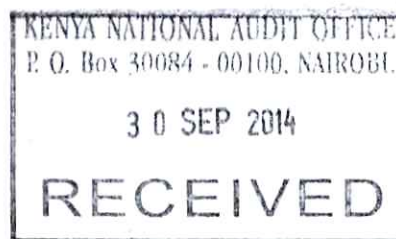
Visit Our Website  
<http://www.cdf.go.ke>

P.O Box 46682-00100  
Tel: 020-2230015/9, 2230027, 2230032  
Fax:020-2230029  
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/108

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS  
Auditor General,  
Kenya National Audit Office  
P.O Box 30084 – 00100  
NAIROBI.



Dear Sir,

**RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.**

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Maragwa Constituency Annual Accounts for your necessary action.

Yours faithfully,

**YUSUF MBUNO**  
**AG. CHIEF EXECUTIVE OFFICER**

Copy to:

Eng. Peter O. Mangiti  
Principal Secretary, Planning,  
Ministry of Devolution and Planning  
P.O Box 30005 - 00100  
NAIROBI.

[30<sup>TH</sup> SEPTEMBER 2014]



108

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**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA TOWN**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

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Table of Content

Page

<b>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....</b>	<b>1</b>
<b>II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES .....</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>Error! Bookmark not defined.</b>
<b>V: SUMMARY STATEMENT OF APPROPRIATION.....</b>	<b>Error! Bookmark not defined.</b>
<b>VI. SIGNIFICANT ACCOUNTING POLICIES .....</b>	<b>8</b>
<b>VII. NOTES TO THE FINANCIAL STATEMENTS.....</b>	<b>11</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 *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 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>Mary Kyengo</b>
3.	District Accountant	<b>(Charles Omariba)</b>

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazzetted*

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 643-10205  
MARAGUA TOWN  
KENYA

**(f) Entity Contacts**

**(g) Entity Bankers**

Constituency CDF main banker (Equity bank, kenol, 0220291029972)

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

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1. Kenya Commercial Bank

...

...

...

**(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

## CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY

### Reports and Financial Statements

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

## 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 Maragua 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 Maragua 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 Maragua 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 Maragua 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 Maragua 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 Maragua CDF financial statements were approved and signed on 5/9 2014.



**Jimmy Manyigi Mukigi**  
Chairman - CDFC



**Mary Kyengo**  
Fund Account Manager

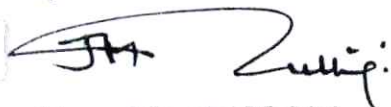
**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY****Reports and Financial Statements**

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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs
<b>RECEIPTS</b>		
Transfers from CDF board-AIEs' Received	1	75,284,167.60
Proceeds from Sale of Assets	2	-
Other Receipts	3	-
<b>TOTAL RECEIPTS</b>		<b>75,284,167.60</b>
<b>PAYMENTS</b>		
Compensation of Employees	4	1,763,336.00
Use of goods and services	5	841,900.00
Committee Expenses	6	3,539,600.00
Transfers to Other Government Units	7	23,000,000.00
Other grants and transfers	8	27,641,742.50
Social Security Benefits	9	15,000.00
Acquisition of Assets	10	-
Other Payments	11	-
<b>TOTAL PAYMENTS</b>		<b>56,801,578.50</b>
<b>SURPLUS/DEFICIT</b>		<b>18,482,589.10</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Maragua CDF financial statements were approved on 8/9 2014 and signed by:



**Jimmy Manyigi Mukigi**  
Chairman - CDFC



**Mary Kyengo**  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

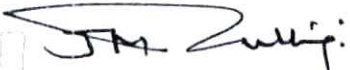
**For the year ended June 30, 2014 (Kshs'000)**

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

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Bank Balances and Cash Equivalents</b>		
Bank Balances ( as per the cash book)	12	23658410.7
<b>TOTAL FINANCIAL ASSETS</b>		<u>23658410.7</u>
<b>LIABILITIES</b>		
Opening balance b/fwd 1st July...	16	5175821.6
Surplus/Deficit for the year ( from stm of receipt & expenditure		18482589.1
Carry over from prior year adjustments	17	
<b>LIABILITIES</b>		<u>23658410.7</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Maragua CDF financial statements were approved on 5/9 2014 and signed by:

  
**Jimmy Manyigi Mukigi**  
Chairman - CDFC

  
**Mary Kyengo**  
Fund Account Manager

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=e/c %
Compensation of Employees	1748336	0	1763336	1763336	0	0
Use of goods and services	841900	0	841900	841900	0	0
Committee Members Expenses	3854868	0	3854868	3539600	315268	8.178438276
Transfers to Other Government Units	30800000	0	30800000	23000000	7800000	25.32467532
Other grants and transfers	39001585	5175821.6	44177407	27641742.5	16535664.5	37.43013822
Social Security Benefits	15000	0	15000	15000	0	0
Acquisition of Assets	0	0	0	0	0	0
Finance Costs, including Loan Interest	0	0	0	0	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0
Other Payments	0	0	0	0	0	0
<b>TOTALS</b>	<b>76261689</b>	<b>5175821.60</b>	<b>81437511</b>	<b>56801578.50</b>	<b>24650932.5</b>	

The Maragua CDF financial statements were approved on 5/9/ 2014 and signed by:

MARY KYENIGO  
FRIEND ACCOUNT MANAGER

## **CONSTITUENCIES DEVELOPMENT FUND - MARAGUA CONSTITUENCY**

### **Reports and Financial Statements**

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

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#### **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

## **CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

### **Reports and Financial Statements**

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

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commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

## CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY

### Reports and Financial Statements

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

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#### 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 – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

**VII. NOTES TO THE FINANCIAL STATEMENTS**

<b>1 TRANSFERS FROM CDF BOARD</b>				
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
1330407	Normal Allocation	AIE NO... 711872	44,779,492.00	0
		AIE NO.....709950	2,000,000.00	0
		AIE NO... 735558	28,504,675.60	0
		<b>TOTAL</b>	<b>75,284,167.60</b>	<b>0</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
3510000			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
3510202		Receipts from the Sale of Buildings		
3510601		Receipts from the Sale of Vehicles and Transport Equipment		0
3510801		Receipts from the Sale Plant Machinery and Equipment		
3510803		Receipts from the Sale of office and general equipment		
		<b>Total</b>	<b>0.00</b>	<b>0</b>
<b>3 OTHER RECEIPTS</b>				
1400000			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

	1410107	Interest Received	0.00	0
	1410405	Rents	0.00	0
	1420601	Sale of tender documents	0.00	0
	1450207	Other Receipts Not Classified Elsewhere (specify)	0.00	0
		<b>Total</b>	<b>0.00</b>	<b>0</b>
<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2110201	Basic wages of contractual employees	1,423,652.00	0
	2110202	Basic wages of casual labour	0.00	
		<b>Personal allowances paid as part of salary</b>		
	2110301	House allowance	0.00	0
	2110314	Transport allowance		0
	2110320	Leave allowance	0.00	0
	2110326	Other personnel payments	0.00	0
	2710120	gratuity	339,684.00	
		<b>Total</b>	<b>1,763,336.00</b>	<b>0</b>
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2210100	Utilities, supplies and services		
	2210104	Office rent		
	2210200	Communication, supplies and services		



**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

				xx
				xx
				xx
		<b>TOTAL</b>	<b>3,539,600.00</b>	<b>xx</b>
<b>2630200</b>	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2630204	Transfers to primary schools	11,050,000.00	
	2630205	Transfers to secondary schools	8,000,000.00	xx
	2630206	Transfers to Tertiary institutions	1,150,000.00	
	2630207	Transfers to Health institutions	2,800,000.00	
				xx
				xx
		<b>TOTAL</b>	<b>23,000,000.00</b>	<b>xx</b>
<b>2640000</b>	<b>8 OTHER GRANTS AND OTHER PAYMENTS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2640101	Bursary - Secondary	12,692,277.50	xx
	2640102	Bursary -Tertiary		
	2640104	Bursary-Special schools		
	2640105	Mocks & CAT		
	2640504	water	5,850,000.00	xx

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

	2640505	food security		xx
	2640506	Electricity projects		
	2640507	Security	1,000,000.00	
	2640508	Roads	600,000.00	
	2640509	Sports	352,069.00	
	2640510	Environment	1,491,179.00	
	2640200	Emergency Projects (specify)	4,481,217.00	
	2640511	Other projects	1,175,000.00	
		<b>Total</b>	<b>27,641,742.50</b>	<b>xx</b>
<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2120101	Employer contribution to NSSF	15,000.00	xx
		<b>Total</b>	<b>15,000.00</b>	<b>xx</b>
<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>			
		<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings		xx
	3110202	Construction of Buildings		xx
	3110302	Refurbishment of Buildings		xx
	3110701	Purchase of Vehicles		xx
	3110704	Purchase of Bicycles & Motorcycles		
	3110801	Overhaul of Vehicles		xx



**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

		Sale of tender	xxx	xxx
		Hire of graders	xxx	xxx
		Hire of hall	xxx	xxx
		Other receipts (specify)	xxx	xxx
		<b>Total</b>	<b>xxx</b>	<b>xxx</b>
			<i>[Provide cash count certificates for each]</i>	
	<b>14</b>	<b>OUTSTANDING IMPRESTS</b>		
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
			<i>Kshs</i>	<i>Kshs</i>
		<i>Name of Officer</i>	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx
		<b>Total</b>		
	<b>15</b>	<b>Cash equivalents (short-term deposits)</b>		
		<b>Name of Bank, Account No.</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		<i>Sale of tender docs held in banker chq</i>	xxx	xxx
		<i>Describe the nature of deposit</i>	xxx	xxx
		<i>Describe the nature of deposit</i>	xxx	xxx
		<i>Describe the nature of deposit</i>	xxx	xxx
		<b>Total</b>	<b>xxx</b>	<b>xxx</b>

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

**16 BALANCES BROUGHT FORWARD**

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Bank accounts	5,175,821.60	-
	Cash in hand		-
	Cash equivalents (short-term deposits)		-
	Imprest		-
	<b>Total</b>	5,175,821.60	-
	<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	xxx	-
	Cash in hand	xxx	-
	Cash equivalents (short-term deposits)	xxx	-
	Imprest	xxx	-
	<b>Total</b>	xxx	-

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

18	<b>OTHER DISCLOSURES</b>		
	<b>18.1 FIXED ASSET REGISTER</b>		
	<b>18.2 RECEIVABLES FROM BOARD &amp; OTHER RECEIVABLES</b>		
	<b>ITEM</b>	<b>AMOUNT (KSH.)</b>	
	FY 2011/12 FUNDS	3,950,000.00	
	FY 2013/14 FUNDS	45,757,013.40	
	<b>18.3 PAYABLES</b>		
	<b>18.4 FUNDS DUE TO PROJECTS</b>		
	<b>18.5 DISBURSEMENTS FROM THE BOARD</b>		

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

nal cation	AIE NO... 711872	44,779,492.00		
	AIE NO.....709950	2,000,000.00		
	AIE NO... 735558	28,504,675.60		
		<b>75,284,167.60</b>		

**5. BANK BALANCES (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity bank kenol branch a/c 0220291029972</i>	23,658,410.70	xxx
		xxx
		xxx
<b>Total</b>	23,658,410.70	<b>xxx</b>

**6. CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	xxx	
Hire of graders	xxx	
Hire of hall	xxx	
Other receipts (specify)	xxx	
<b>Total</b>	<b>xxx</b>	

*[Provide cash count certificates for each]*

**7. OUTSTANDING IMPRESTS**

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
<b>Total</b>			<b>XXX</b>

**8. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)**

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

16 FINANCES BROUGHT FORWARD		
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,175,821.60	-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		-
<b>Total</b>	<b>5,175,821.60</b>	<b>-</b>
<i>[Provide short appropriate explanations as necessary]</i>		

**9. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs

**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**

**Reports and Financial Statements**

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

Bank accounts	XXX	-
Cash in hand	XXX	-
Cash equivalents (short-term deposits)	XXX	-
Imprest	XXX	-
<b>Total</b>	xxx	-

**10. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

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

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
3,950,000	2011/12
45,757,013.40	2013/14

**18.3 PAYABLES**

<b>Kshs</b>	<b>Kshs</b>
XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX
<b>XXX</b>	<b>XXX</b>

**18.4 FUNDS DUE TO PROJECTS**

**18.5 DISBURSEMENTS FROM THE BOARD**

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
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**CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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1872	44,779,492.00	2012/13
9950	2,000,000	2013/14
735558	28,504,675.60	2013/14