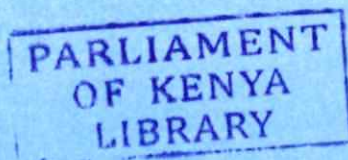


REPUBLIC OF KENYA



*Paper laid
by the leader
of the majority
party, the
Speaker
on Tuesday
17/11/2015
J&J*

KENYA NATIONAL AUDIT OFFICE



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - GANZE CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



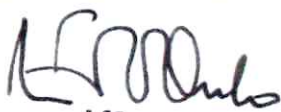
note 18.1 to the financial statements indicated that three (3) tractor disk plough were purchased on 23 March 2006 at a cost of Kshs.2,750,000 resulting to a difference of Kshs.1,925,000 which has not been explained and supported.

10. Failure to Constitute Project Management Committees (PMCs)

Examination of records maintained revealed procurement, payments and implementation of projects was being done by Constituency Development Fund Committee instead of project management committees (PMCs) as stipulated by the Constituency Development Fund Act, 2013. In addition, no documentary evidence was availed to confirm participation of the local communities who are the beneficiaries of the projects.

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

11 September 2015

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 - GANZE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ganze Constituency set out on pages 4 to 18 which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair 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.

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

1. Compensation to Employees

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs 645,000 in respect of compensation to employees. However, documents availed for audit indicated payments totaling Kshs 864,912 resulting to an unexplained and unreconciled difference of Kshs 219,912. Consequently, the accuracy and completeness of the employees' compensation expenses of Kshs 645,000 for the year ended 30 June 2014 could not be ascertained.

2. Use of Goods and Services

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs.4,346,107 in respect of use of Goods and Services. However, no documentary evidence were availed for audit verification to support the balances as reported under note 5 to the financial statements. It was not possible to confirm whether the goods and services were procured and received by the Fund. In addition, no evidence was availed for audit examination to support the adherence to the Public Procurement and Disposal Act, 2005 and its regulations thereof in the procurement of goods and services.

In the circumstances, the propriety, validity and accuracy of the expenditure of Kshs.4,346,107 in respect of use of goods and services for the year ended 30 June 2014 could not be confirmed.

3. Transfers to Other Government Units

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs.38,998,735 for transfers to other Government units as shown on note 7 to the financial statements. However, no records were availed for audit verification in support of this expenditure.

Consequently, the propriety, accuracy and validity of transfers to other Government units amounting to Kshs.38,998,735 could not be ascertained for the year ended 30 June 2014.

4. Other Grants and Transfers

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs.82,384,134 in respect of other grants and transfers as shown

on note 8 to the financial statements. However, no records were availed for audit verification in support of this expenditure.

Consequently, the propriety, accuracy and validity of other grants and transfers amounting to Kshs.82,384,134 could not be ascertained

5. Outstanding Imprest

Included in the statement of financial assets and liabilities is outstanding imprest balance of Kshs.6,095,460 as at 30 June 2014 as disclosed in Note 8 of the financial statements. Included in this outstanding imprest figure is an amount of Kshs.5,805,460 owed by the Fund Manager which have no documentary evidence to show how the imprest was issued. In addition, during the period under review, the Fund Manager was issued with ten (10) imprest amounting to Kshs.13,083,000 without surrendering the previous imprest contrary to the Government Financial Regulations and Procedures which states that no additional imprest should be issued to an officer unless the previous one has been surrendered and fully accounted for. Further, the Fund Manager is no longer in the service of the Fund and the entire amount is yet to be surrendered. Additional imprest records availed for audit review indicated that an amount of Kshs.1,500,000 was outstanding as at 30 June 2014 and has not been included in the figure for the outstanding imprest balance of Kshs.6,095,460 as at 30 June 2014.

Consequently, the accuracy, validity and completeness of outstanding imprest balance of Kshs.6,095,460 as at 30 June 2014 could not be ascertained.

6. Cash and Cash Equivalents

The statement of financial assets and liabilities as at 30 June 2014 reflects bank balances of Kshs.9,288,744.60. However, the bank reconciliation statement availed for audit review reflects balance as per cashbook of Kshs.15,385,204.60 resulting to unexplained difference of Kshs.6,096,460. In addition, the reconciliation statement for the month of June 2014 was prepared using the bank statement that had a balance of Kshs.18,031,325.60 while the certificate balance reflected an amount of Kshs.18,156,600.60 resulting in unexplained difference of Kshs.125,275. Similarly, the cash and cash equivalents includes un-presented cheques totaling Kshs 63,245 which were stale as at 30 June 2014 but had not been reversed to the cash books.

Consequently, the accuracy and validity of the bank balance of Kshs.9,288,744.60 as at 30 June 2014 could not be confirmed.

7. Inaccuracies in the Financial Statements

7.1 Statement of Receipts and Payments

The financial statements reflects the statement of receipts and payments, however the surplus for the year has not been indicated as required in the reporting framework and, therefore, the financial statement is not in compliance with the

International Public Sector Accounting Standards (Cash Basis).

7.2 Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities balance of Kshs.15,385,204.60 is not in agreement with the casting balance of Kshs.15,384,204.60 resulting to an unreconciled and unexplained difference of Kshs.1,000.

7.3 Transfer to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities of Kshs.38,998,735. However, this figure is not in agreement with the total casted balance of Kshs.20,498,735 as reflected in the note 7 to the financial statements resulting to an unreconciled and unexplained difference of Kshs.18,500,000.

Consequently, the accuracy of the financial statements as at 30 June 2014 could not be confirmed.

7.4 Notes to the Financial Statements

The statement of financial assets and liabilities reflects bank balances of Kshs.9,288,744.60 referenced as note 12. However, in the notes to the financial statements, note 12 has been omitted.

8. Property, Plant and Equipment – Other Matters

8.1 Omission of Assets Disclosed in Financial Statements

Comparison of assets schedule in the financial statements note 18.1 and asset inventory maintained revealed some assets were omitted from the financial statements and, therefore, their physical location could not be confirmed. Trailer registration numbers ZC 4746 and ZC 4745 were not included in the financial statements though included in the asset inventory.

8.2 Lack of Ownership Documents

Note 18.1 of the financial statements disclosed non-current assets owned by the Ganze Constituency Development Fund. The assets include three (3) tractors whose registration numbers are KAV 579K, KAV 580K and KAV 583K. Ownership of these tractors could not be confirmed as registration documents were not availed for audit verification. Review of the asset inventory revealed that two (2) trailers registration numbers ZC 4746 and ZC4745 had no ownership documents. Similarly a six (6) ton trailer asset number GNZ2/CDC/018/018 whose registration was not indicated had no registration documents and, therefore, its ownership could not be confirmed.

9. Inaccurate Disclosure of Valuation of Assets at Cost

Examination of assets inventory revealed that three (3) tractor disc plough was acquired in 2006 at cost of Kshs.275,000 each totaling to Kshs.825,000. However,

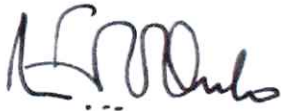
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Examination of records maintained revealed procurement, payments and implementation of projects was being done by Constituency Development Fund Committee instead of project management committees (PMCs) as stipulated by the Constituency Development Fund Act, 2013. In addition, no documentary evidence was availed to confirm participation of the local communities who are the beneficiaries of the projects.

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.

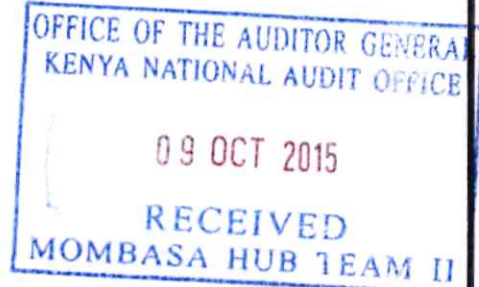


Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

11 September 2015

(20TH SEPTEMBER 2014)



CONSTITUENCY DEVELOPMENT FUND GANZE

REPORTS AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR EDNED JUNE 30, 2014

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

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Statement of receipts and payments	5
Statement of Financial Assets	6
Summary Statement of Appropriation	7
Significant Accounting Policies	8
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CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

1. 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 equality 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 (CDFC)
- (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	Christopher Nyerere Otieno
3	District Accountant	Christine Kai

(d) Fiduciary Management

The following are the gazetted members of Ganze Constituency Development Fund:

No.	Name	Designation	Title
1	Mr. Reuben G.Iha Wanje	Chairman	Male Representative
2	Ms. Regina M. Kalama	Secretary	Female Representative
3	Mr. David Karisa Charo	Member	Male Representative
4	Mr. Kenyatta Julius	Member	Male Representative
5	Mrs. Patricia Tabu Chengo	Member	Female Representative
6	Mrs. Selestine F. Kahindi	Member	Female Representative
7	Mr. Emmanuel N.Mkoba	Member	N.G.O Representative
8	Mr. Jacob Mwarua Sirya	Member	Person with Disability
9	Hon. Pater Safari Shehe	MP	Ex-Official Member
10	Mr. Isaiah Tonui	DCC	National Government Official
11	Mr. Christopher N.Otieno	FAM	Ex-Official Member

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

(e) Entity Headquarters

P O Box 489-80108, Kilifi
Ministry of Planning Building
Kilifi
Kenya

(f) Entity Contacts

Telephone: (+254) 724 148840
Email: ganzecdf@cdf.go.ke

(g) Entity Bankers

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

Equity Bank Limited
Kilifi Branch
A/C. No. 1060298195611
P O Box 381-80108
Kilifi.

(h) Independent Auditors

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

(i) Principal Legal Advisor

The Attorney General
State Law Office
Harambee Avenue
P O Box 40112
City Square 00100
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 *Ganze 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 ending 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 *Ganze 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 *Ganze CDF* Financial Statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date.

The Fund Account Manager in charge of the *Ganze CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in


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

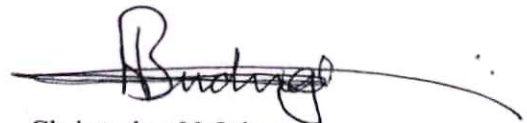
the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the *Ganze 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 purpose 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 Board of Kenya.

Approved of the financial statements.

The Ganze CDF financial statements were approved and signed on 20th September 2015.


Reuben Gohu Iha Wanje
Chairman – CDFC

for 
Christopher N. Otieno
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

NOTES TO THE FINANCIAL STATEMENTS (continued)

Statement of Receipts and Payments

	Note	2013-2014(Kshs.)
RECEIPTS		
Transfers from CDF board – AIE's received	1	149,307,214.55
TOTAL RECEIPTS		149,307,214.55
PAYMENTS		
Compensation of employees	2	645,000.00
Use of goods and services	3	4,346,107.00
Committee Expenses	4	7,541,992.00
Transfers to other Government Units	5	20,498.735
Other Grants and Transfers	6	82,384,134.00
Social Security Benefits	7	7,800.00
Total Payments		94,945,531.735
Surplus		54,361,682.82

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ganze CDF financial statements were approved on 20th September 2014 and signed by:



Reuben Gohu Iha Wanje
Chairman – CDFC



Christopher N. Otieno
Fund Account Manager

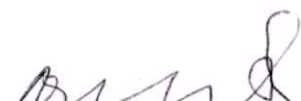
CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

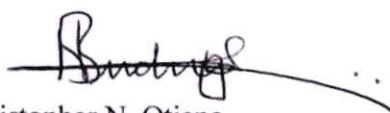
Reports and Financial Statements

For the year ended June, 30th 2014**Statement of Financial Assets**

Description	Note	2013-2014 (Kshs.)
Bank Balances (as per the cash book)		9,288,744.60
Outstanding imprests	6	6,096,460.00
Cash and cash equivalents (Direct transfer from CDFC Board)	1	133,921,009.95
Total Financial Assets		149,307,214.55
Represented by:		
Fund balance b/fw 1 st July		1,759.10
Surplus for the year		149,035,455.45
Net Financial Assets		149,307,214.55

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ganze CDF financial statements were approved on 20th September 2014 and signed by:


Reuben Gohu Iha Wanje
Chairman – CDFC

for 
Christopher N. Otieno
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

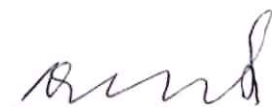
Reports and Financial Statements

For the year ended June, 30th 2014**SUMMARY STATEMENT OF APPROPRIATION**


Revenue/Expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Differences	% of Utilization Difference to Final Budget
Compensation of Employees	600,000.00	45,000.00	645,000.00	645,000.00	0	1
Use of goods and services	4,050,858.00	400,000.00	4,450,858.00	4,346,107.00	104,751.00	0.97
Transfers of other Government Units	26,541,629.0	24,427,321.85	50,968,950.85	38,998,735.0	11,970,215.85	0.765
Other grants and transfers	54,052,662.	31,495,428.0	85,548,090.00	82,384,134.0	3,163,956.00	0.66
Social Security Benefits	4,800.00	3,000.00	7,800.00	7,800.00	0	1
Other payments	6,550,000.0	1,138,274.85	7,688,274.85	7,541,992.00	146,282.85	0.98
TOTALS	91,799,949.	57,509,024.65	149,308,973.65	133,923,769.05	15,385,204.6	

The Ganze Constituency financial statements were approved on 20th September 2014 and

Signed by



Reuben G. Iha
Chairman CDFC

for 

Christopher N. Otieno
Fund Accounts Manager



CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

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.

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

(b) Recognition of revenue and expenses

The Constituency recognizes 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 recognizes 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 purpose of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

(e) Receivable 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 payable are funds due to other parties at the end of the financial year but not yet paid.

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

As receivables and payables do not involve the receipt of 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.



NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2014-2015
Normal Allocation		Kshs.
	AIE NO. A 709773	53,407,265.50
	AIE NO. A 709949	2,000,000.00
	AIE NO. A 735765	43,899,794.50
	AIE NO. A 735928	4,100,000.00
	AIE NO. A 735987	27,406,434.25
	AIE NO. A 750017	18,493,540.30
	Total	149,307,214.55

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

NOTES TO THE FINANCIAL STATEMENTS (continued)

2. COMPENSATION OF EMPLOYEES

Description	2013-2014 (Kshs.)
Basic wages of contractual employees	645,000.00
Total	645,000.00

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014**NOTES TO THE FINANCIAL STATEMENTS (continued)****3. USE OF GOODS AND SERVICES**

Description	2013 – 2014 (Kshs.)
Utilities supplies and services	726,460.05
Communication, supplies and services	1,505,697.00
Domestic travel and subsistence	650,000.00
Printing, advertising and information supplies & services	26,600.00
Training expenses	148,000.00
Office and general supplies and services	156,350.00
Fuel, oil and Lubricants	876,400.00
Routine maintenance – other assets	256,600.00
Total	4,346,107.05

4. COMMITTEE EXPENSES

Description	2013 – 2014(Kshs.)
Other Committee expenses	2,747,000.00
Committee Allowance	4,794,992.00
Total	7,541,992.00

• **CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY**

Reports and Financial Statements

For the year ended June, 30th 2014

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 (Kshs.)
Transfer to Primary Schools	2,088,570.00
Transfer to Secondary Schools	9,696,150
Transfers to Health Institutions	87,14015
TOTAL	20,498,735

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2013-2014(Kshs.)
Bursary - Secondary	11,831,250.00
Bursary – Tertiary	20,000,000.00
Water	29,466,308.00
Roads	7,257,380.00
Sports	2,948,090.00
Emergency Projects	10,881,107.00
Total	82,384,135.00

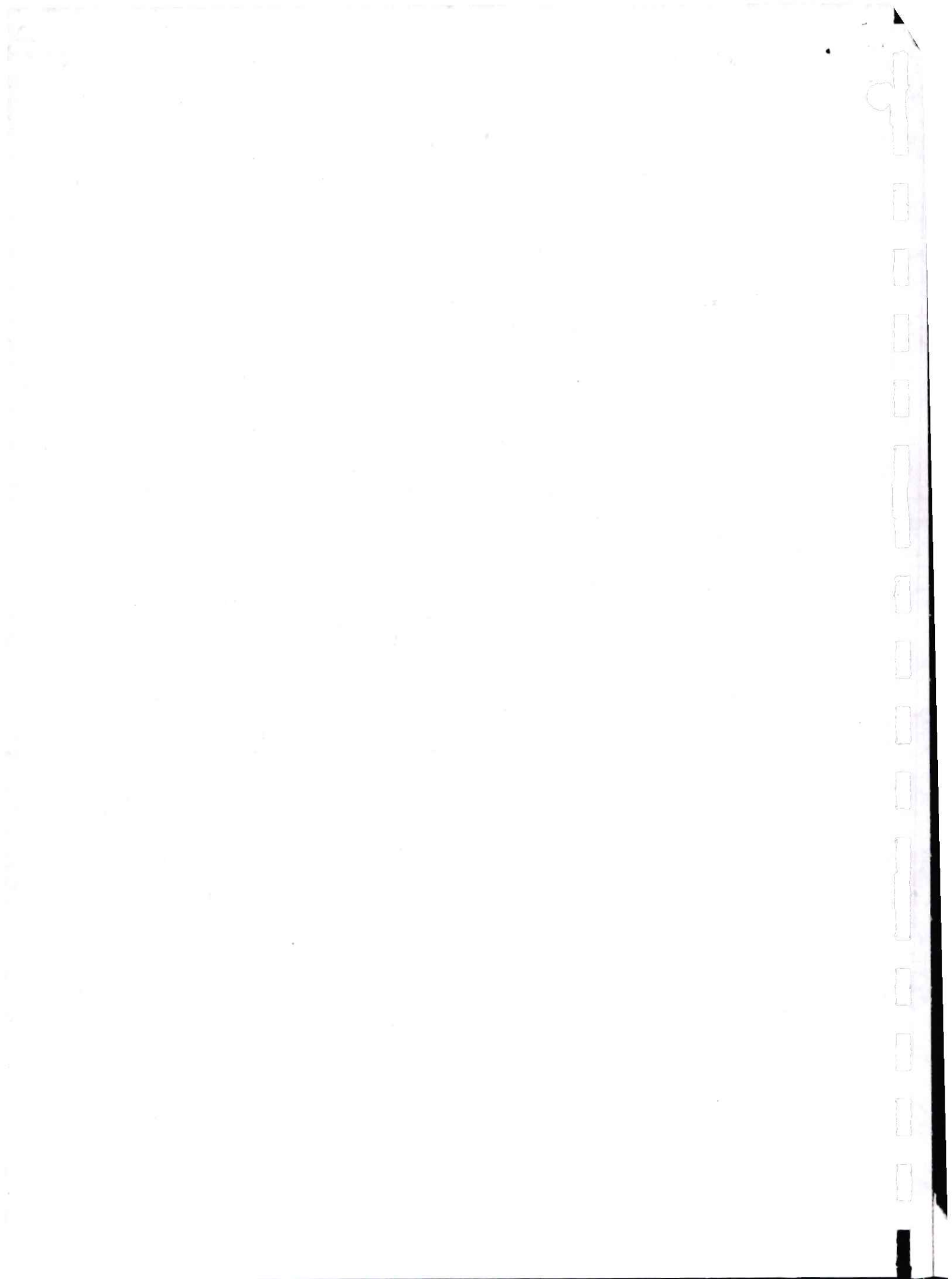
7. SOCIAL SECURITY BENEFITS

Description	2013-2014(Kshs.)
Employee contribution to NSSF	7,800.00
Total	7,800.00

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken Kshs.	Surrendered Kshs.	Balance Kshs.
Mwalungo Mwandoe	50,000.00	0.00	50,000.00
Tima Ahmed	240,000.00	0.00	240,000.00
Christopher Nyerere	210,000.00	0.00	210,000.00
Christopher Nyerere	1,600,000.00	0.00	1,600,000.00
Christopher Nyerere	800,000.00	0.00	800,000.00
Christopher Nyerere	2,624,960.00	0.00	2,624,960.00
Christopher Nyerere	580,500.00	0.00	580,500.00
Total	6,096,460.00	0.00	6,096,460.00



CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Balances Brought Forward (cash and bank balances)

Description	2013-2014
Bank Balance	1,759.1
Outstanding Imprest	50,000.00
Total	51,759.1

CONSTITUENCIES DEVELOPMENT FUND – GANZE CONSTITUENCY

Reports and Financial Statements

For the year ended June, 30th 2014

Digital Camera Sony	Not Labeled	N/A	01/08/08	25,000.00
Power saw	Not Labeled	N/A	23/03/06	240,000.00
Power saw	Not Labeled	N/A	23/03/06	240,000.00
Executive High Back Chair	Not Labeled	800H (MANU)	12/03/2012	15,500.00
Office Visitor Chair (4 pcs)	Not Labeled	FABFD002		28,000.00
Office Executive table	Not Labeled	PH-16C06		45,995.00
Rectangular conference table	Not Labeled	RC-1801		18,400.00
Photocopier – Kyocera	Not Labeled	KM 2050 RF		220,000.00
Water Dispenser	Not Labeled	N/A		23,200.00
Casio Calculator	Not Labeled	N/A		5,800.00
Canon Camera	Not Labeled	IXUS 115 HS		25,000.00

