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Paper laid
By Hon. A. Ombaka (Com)
On Thurs. 08.10.2015

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**





REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUNDS - MUKURWEINI CONSITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mukurweini Constituency - set out on pages 4 to 17 which comprises of statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, the statement of cash flows for the year then ended, the summary of statement of appropriation 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.

The Management`s Responsibility for the Financial statements

The 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 the 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 with a view to obtaining 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 judgment, 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 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

1.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.6,565,400.90 as at 30 June 2014. However, the balance excludes stale cheques amounting to Kshs.92,696 as revealed by the cash book.

Further, there was no Board of Cash Survey report presented for audit review to ascertain the cash held as at 30 June 2014.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.6,565,400.90 as at 30 June 2014 could not be confirmed.

2.0 Irregular Awarding of Project Contracts

The Mukurweini CDF awarded four (4) water tank projects in various parts of Mukurweini Constituency at a total cost of Kshs.12,000,000. Further, Mukurweini CDF allocated Kshs.3,200,000 to Ngima-ini irrigation project during the year under review. The project was estimated to cost Kshs.4,241,361 and involved piping, intake construction, labour, pump house, purchase of tanks among other items.

The tenders were all advertised locally through local notice boards. However, it was observed that in all cases the individual projects values exceeded Kshs.3,000,000 which is the threshold for open national tendering as stipulated by the Public Procurement and Disposal Act, 2005 and its 2006 Regulations.

In the circumstances, the CDF management was in breach of the CDF Act, 2013, Public Procurement and Disposal Act 2005 and the Regulations of 2006.

3.0 Unsupported Bursaries

Payment of bursaries of Kshs.11,315,248 was made during the year to various schools and colleges. However, no confirmations were made to acknowledge receipt of bursaries amounting to Kshs.2,066,662. Consequently, it has not been possible to ascertain that those unconfirmed bursaries reached the intended beneficiaries and that they properly accounted for.

4.0 Unsupported Expenditure

The Mukurweini Constituency Development Fund Committee approved and paid Kshs.2,500,000 to the Rural Electrification Authority (REA) so that REA could co-fund a shilling with a shilling for the project of rural electrification in the constituency.

However, REA has not acknowledged receipt of these funds and neither has any works been carried out as expected. As a result, the residents may not have received value for money in this transaction.

Qualified Opinion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 August 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

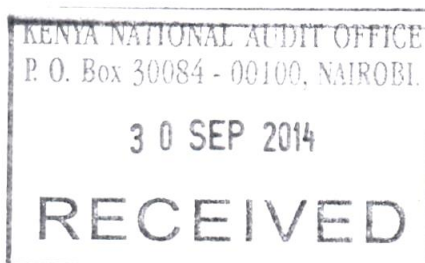
Visit Our Website
<http://www.cdf.go.ke>

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

CDF BOARD/AUDITOR GENERAL/2014/098

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 Mukurweini 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.



CONSTITUENCIES DEVELOPMENT FUND – MUKURWE - INI

REPORTS AND FINANCIAL STATEMENTS

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

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

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CONSTITUENCIES DEVELOPMENT FUND - MUKURWE - INI CONSTITUENCY

Reports and Financial Statements

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

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Jessi Mathu
3.	District Accountant	Joseph Githaiga

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

	Name	Position
1	John Kaguchia	Chairman
2	Wanjau Gitete	Secretary
3	Ignatius Wahome	Member
4	Benson Wachira	Member
5	Beth Wangechi	Member
6	Ann Wanjira	Member
7	Mary Wanjiru	Member
8	Andrew Johnson Kamu Itundu	Member
9	Isack Masinde	National Government Official

MUKURWE -INI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 8
Mukurweini CDF Office
Mukurweini, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0704 498539
E-mail: mukurweini@cdf.go.ke

(g) Entity Bankers

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

1. Equity Bank
Mukurwe-ini Branch
0830297514775

(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

MUKURWE -INI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

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

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 *Mukurwe-ini CDF* is responsible for the preparation and presentation of the *Constituencies* 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 (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

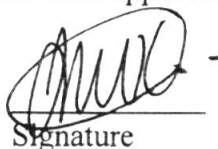
The Fund Account Manager in charge of the *Mukurwe-ini CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Mukurwe-ini 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 *Mukurwe-ini 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 *Mukurwe-ini* 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 *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 *entity's* financial statements were approved and signed on 9/20 2014.

Jessi Mathu
Fund Account Manager


Signature

John Kaguchi
Chairman - CDFC


Signature

MUKURWE -INI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

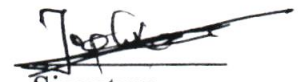
	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	69,358,343.90	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		69,358,343.90	XXX
PAYMENTS			
compensation of employees	4	1,047,143.50	xxx
Use of goods and services	5	1,987,342.50	xxx
Committee Expenses	6	1,629,000.00	xxx
Transfers to Other Government Units	7	7,307,074.00	xxx
Other grants and transfers	8	49,464,036.70	xxx
Social Security Benefits	9	24,400.00	xxx
Acquisition of Assets	10	10,000,000.00	xxx
Other Payments	11	1,700,000.00	xxx
TOTAL PAYMENTS		73,158,996.70	xxx
SURPLUS/DEFICIT		(3,800,652.80)	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu
Fund Account Manager


Signature

John Kaguchia
Chairman - CDFC


Signature

MUKURWE -INI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

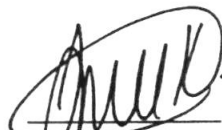
For the year ended June 30, 2014 (Kshs'000)

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES


II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	6,565,400.90	xxx
Cash Balances (sale of tenders,hire of grader)	13	-	xxx
Outstanding Imprests	14	-	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx
TOTAL FINANCIAL ASSETS		6,565,400.90	xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	10,366,053.70	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure)		(3,800,652.80)	xxx
Prior year adjustments	17	-	xxx
NET LIABILITIES		6,565,400.90	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu
Fund Account Manager


Signature

John Kaguchia
Chairman - CDFC


Signature

MUKURWE -INI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

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

STATEMENT OF CASHFLOW			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating Activities (a)			
		2013/2014	2012/2013
		Kshs	Kshs
Transfers from the CDF Board	1	69,358,343.90	xxx
Other Receipts	3	-	xxx
		69,358,343.90	
Payments for operating expenses (b)			
Compensation of Employees	4	1,047,143.50	xxx
Use of goods and services	5	1,987,342.50	xxx
Committee Expenses	6	1,629,000.00	xxx
Transfers to Other Government Units	7	7,307,074.00	xxx
Other grants and transfers	8	49,464,036.70	xxx
Social Security Benefits	9	24,400.00	xxx
Other Expenses	11	1,700,000.00	xxx
Adjusted for:			
Adjustments during the year		-	xxx
		63,158,996.70	
Net cashflow from operating activities (c = a - b)		6,199,347.20	xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	xxx
Acquisition of Assets	10	10,000,000.00	xxx
Net cash flows from Investing Activities (d)		(10,000,000.00)	xxx
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities (e')			xxx
NET INCREASE/(DECREASE)IN CASH AND CASH EQUIVALENT (f= c+d+e)		(3,800,652.80)	xxx
Cash and cash equivalent at BEGINNING of the year (g)	16	10,366,053.70	xxx
Cash and cash equivalent at END of the year (h=f+g)		6,565,400.90	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu
Fund Account Manager


Signature

John Kaguchia
Chairman - CDFC


Signature


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

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


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	1,440,000.00	-	1,440,000.00	1,047,143.50	392,856.50	27.28170139
Use of goods and services	1,968,488.00	-	1,968,488.00	1,987,342.50	(18,854.50)	-0.957816354
Committee Members Expenses	1,368,000.00	-	1,368,000.00	1,629,000.00	(261,000.00)	-19.07894737
Transfers to Other Government Units	19,139,428.00	-	19,139,428.00	7,307,074.00	11,832,354.00	61.8218789
Other grants and transfers	32,774,495.00	-	32,774,495.00	49,464,036.70	(16,689,541.70)	-50.92234587
Social Security Benefits	25,000.00	-	25,000.00	24,400.00	600.00	2.4
Acquisition of Assets	10,500,000.00	-	10,500,000.00	10,000,000.00	500,000.00	4.761904762
Other Payments	-	1,700,000.00	1,700,000.00	1,700,000.00	-	0
TOTALS	67,215,411.00		68,915,411.00	73,158,996.70	(4,243,585.70)	-6.157673064

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9 2014 and signed by:

Jessi Mathu
Fund Account Manager


Signature

John Kaguchia
Chairman - CDPC


Signature

SIGNIFICANT ACCOUNTING POLICIES

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

1. 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 *entity* 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 *entity*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

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

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

5. 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 *entity* 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.

6. 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.

7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. 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.

Reports and Financial Statements

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

I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1 TRANSFERS FROM CDF BOARD				
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330407	Normal Allocation	AIE NO...A709758	42,472,219.50	xx
		AIE NO.....A709947	2,000,000.00	xx
		AIE NO.....A735555	24,886,124.40	xx
1330408	Conditional grants	AIE NO...	-	xx
		AIE NO...	-	
		TOTAL	69,358,343.90	xx
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
3510202		Receipts from the Sale of Buildings	-	xx
3510601		Receipts from the Sale of Vehicles and Transport Equipment	-	xx
3510801		Receipts from the Sale Plant Machinery and Equipment	-	xx
3510803		Receipts from the Sale of office and general equipment	-	xx
		Total	-	xx

Reports and Financial Statements

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

1400000	3 OTHER RECEIPTS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	1410107	Interest Received	-	xx
	1410405	Rents	-	xx
	1420601	Sale of tender documents	-	xx
	1450207	Other Receipts Not Classified Elsewhere (specify)	-	xx
		Total	-	xx
2110000	4 COMPENSATION OF EMPLOYEES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2110201	Basic wages of contractual employees	1,047,143.50	0
	2110202	Basic wages of casual labour	-	
		Personal allowances paid as part of salary		
	2110301	House allowance	-	xx
	2110314	Transport allowance	-	xx
	2110320	Leave allowance	-	xx
	2110326	Other personnel payments	-	xx
	2710120	gratuity	-	xx
		Total	1,047,143.50	xx
2200000	5 USE OF GOODS AND SERVICES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2210100	Utilities, supplies and services	68,940.00	xx

	2210104	Office rent	-	xx	
	2210200	Communication, supplies and services	-	xx	
	2210300	Domestic travel and subsistence	-	xx	
	2210500	Printing, advertising and information supplies & services	-	xx	
	2210600	Rentals of produced assets	-	xx	
	2210700	Training expenses	918,000.00	xx	
	2210800	Hospitality supplies and services	-	xx	
	2210900	Insurance costs	-	xx	
	2211000	Specialised materials and services	-	xx	
	2211100	Office and general supplies and services	126,700.00	xx	
	2211200	Fuel ,oil & lubricants	537,045.00	xx	
	2211300	Other operating expenses	78,476.50	xx	
	2220100	Routine maintenance – vehicles and other transport equipment	258,181.00	xx	
	2220200	Routine maintenance – other assets	-	xx	
		Total	1,987,342.50	xxx	
2210800	6 COMMITTEE EXPENSES				
		Description	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2210802	Other committee expenses	-	xx	
	2210809	Committee allowance	1,629,000.00	xx	
		TOTAL	1,629,000.00	xx	

Reports and Financial Statements

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

2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
2630204	Transfers to primary schools	2,007,074.00	xx	
2630205	Transfers to secondary schools	3,700,000.00	xx	
2630206	Transfers to Tertiary institutions	-	xx	
2630207	Transfers to Health institutions	1,600,000.00	xx	
	TOTAL	7,307,074.00	xx	
2640000 8 OTHER GRANTS AND OTHER PAYMENTS				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
2640101	Bursary -Secondary	1,715,550.00	xx	
2640102	Bursary -Tertiary	8,283,276.00	xx	
2640104	Bursary-Special schools	-	xx	
2640105	Mocks & CAT	-	xx	
2640504	water	23,160,760.20	xx	
2640505	Agriculture (food security)	7,680,000.00	xx	
2640506	Electricity projects	2,590,000.00	xx	
2640507	Security	2,582,450.50	xx	
2640508	Roads	-	xx	
2640509	Sports	-	xx	
2640510	Environment	500,000.00	xx	
2640200	Emergency Projects (specify)(2,952,000.00	xx	
	Total	49,464,036.70	xx	

Reports and Financial Statements

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

2120000	9 SOCIAL SECURITY BENEFITS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2120101	Employer contribution to NSSF	24,400.00	xx
		Total	24,400.00	xx
3100000	10 ACQUISITION OF ASSETS			
		<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
			Kshs	Kshs
	3110102	Purchase of Buildings	-	xx
	3110202	Construction of Buildings	10,000,000.00	xx
	3110302	Refurbishment of Buildings	-	xx
	3110701	Purchase of Vehicles	-	xx
	3110704	Purchase of Bicycles & Motorcycles	-	xx
	3110801	Overhaul of Vehicles	-	xx
	3111001	Purchase of Office furniture and fittings	-	xx
	3111002	Purchase of computers ,printers and other IT equipments	-	xx
	3111005	Purchase of photocopier	-	xx
	3111009	Purchase of other office equipments	-	xx
	3111112	Purchase of soft ware	-	xx
	3130101	Acquisition of Land	-	xx
		Total	10,000,000.00	xx
	11	Other Payments	1,700,000.00	0
		Total	1,700,000.00	

Reports and Financial Statements

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

12 Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	<i>equity Bank, mukurwe-ini Branch A/C no.0830297514775</i>	6,565,400.90	xxx	
	Total	6,565,400.90	xxx	
13 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	
	Total	-	xxx	
	<i>[Provide cash count certificates for each]</i>			
14 OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>	xxx	xxx	xxx
	<i>Name of Officer</i>	xxx	xxx	xxx
	<i>Name of Officer</i>	xxx	xxx	xxx
	<i>Name of Officer</i>	xxx	xxx	xxx
	<i>Name of Officer</i>	xxx	xxx	xxx
	<i>Name of Officer</i>	xxx	xxx	xxx
	Total			xxx

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

15 Cash equivalents (short-term deposits)				
	Name of Bank, Account No.	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	<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	
	Total	xxx	xxx	
16 BALANCES BROUGHT FORWARD				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	Bank accounts	10,366,053.70	xx	
	Cash in hand	-	xx	
	Cash equivalents (short-term deposits)	-	xx	
	Imprest	-	xx	
	Total	10,366,053.70	xxx	
	<i>The bank account balances are brought forward from previous year</i>			
17 PRIOR YEAR ADJUSTMENTS				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	Bank accounts	-	xx	
	Cash in hand	-	xx	
	Cash equivalents (short-term deposits)	-	xx	
	Imprest	-	xx	
	Total	-	xxx	

Reports and Financial Statements

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

	18	OTHER DISCLOSURES			
		18.1 FIXED ASSET REGISTER			
		18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES			
		18.3 PAYABLES			
		18.4 FUNDS DUE TO PROJECTS			
		18.5 DISBURSEMENTS FROM THE BOARD			

CONSTITUENCY : MUKURWEINI
 FUNRITURE & FITTINGS

Type of furniture	Asset Number	Asset serial Number	Ac qui siti on Da te	Cost	Current co
1 110 Plastic chairs	CDF/085/001-140		22/ 2/0 6	100000	SERVICEA
2 One metallic	CDF/085/002		9/2 /20 05	9995.5	SERVICEA
PROPERTY	PLANT & EQUIPMENT				
3	PROJECTOR/SONY	CDF/085/003	8/9/2007		72,000
4	TENTS/STRIPPED RED & YELLOW	CDF/085/004	8/9/2007		142,000
5	TWO BOX SPEAKERS	CDF/085/005	8/9/2007		24,000
6	SPEAKER STAND (TWO)	CDF/085/006			6,000
7	TWO HORN SPEAKERS	CDF/085/007	8/9/2007		3,100
8	MICROPHONE & RECEIVER	CDF/085/008	9/2/2005	6044329	11,000
9	TWO COMPUTERS				
10	MEMOREX	CDF/085/09	9/2/2005	V 100-120/200-240	
11	COMPACT	CDF/085/010	9/2/2005	028C924KH285	40,000
12	FAX MACHINE	CDF/085/011	9/2/2005		20,000
13	PRINTER	CDF/085/012			20,000
13	SCANNER	CDF/085/013	9/2/2005		4,000
14	U.P.S.	CDF/085/014	9/2/2005		20,000
15	1 LAPTOP TOSHIBA A 100	CDF/085/015	9/2/2005	4792892	5,000
16	GRADER CAT 140H	CDF/085/016		CAT/014HCS HMO3207*3306D1 *10245644*	58,000 1,850,000
17	PAPER BINDER	CDF/085/017		0406-061627	
18	AHUNJA AMPLIFIER	CDF/085/018	8/9/2007	963582	12,000
19	1 SHUNE MICROPHONE	CDF/085/019	8/9/2007	VXM-286TS	1,500
20	1 SEKAKU MICROPHONE	CDF/085/020	8/9/2007	VXM-286TS	1,500

21	1 SPEAKER CABLE	CDF/085/021		8/9/2007	3,300
22	GENERATOR	CDF/085/022	AC220V	8/9/2007	14,750
23	OFFICE TABLE	CDF/085/023		2/2/2009	15,000
24	MOTOR BIKE	CDF/085/024	GKA3366T		150,000
25	MOTOR VEHICLE	CDF/085/025	GK A265U		
26	1Dell Vosho 10.5 2OGHZ Laptop	CDF/085/027		12/5/2010	58,000
27	1 HP 500mm Intel Desktop	CDF/085/028	3CQ0050PRM	12/5/2010	58,000
28	1 PC KYOCERA TASK ALPIHA + PRINTING SYTEM	CDF/085/029	1102K3NO 3CB95021D1	12/5/2010	155,000
29	1 transcend external Hard disk	CDF/085/030		12/5/2010	10,000
30	1 Video camera	CDF/085/031		12/5/2010	36,000
31	1 Spare battery	CDF/085/032		12/5/2010	7,500
32	1 Tripod	CDF/085/033		12/5/2010	5,000
33	2 4 drawer metallic cabinet with bars	CDF/085/034		12/5/2010	36,000
34	2 chairs with wheels	CDF/085/035		12/5/2010	14,000
35	10 office chairs	CDF/085/036		12/5/2010	40,000
36	2 office desk with drawers	CDF/085/037		12/5/2010	20,000
37	4 Desks without drawers	CDF/085/-38		12/5/2010	36,000
38	5 Flash disk 3 pcs 2GB, 2 PCS, 4GB	CDF/085/039		12/5/2010	9,500

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						



CONSTITUENCIES DEVELOPMENT FUND - MUKURWE - INI CONSTITUENCY

Reports and Financial Statements

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

CONSTITUENCIES DEVELOPMENT FUND - MUKURWE - INI CONSTITUENCY

Reports and Financial Statements

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

