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*By Hon. X. Suake (Com)*  
*on Wed. 07.10.2015 (Pro)*  
*[Signature]*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KIRINYAGA CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

TABLE OFFICE  
S/No. ....  
07 OCT 2015  
Sign. ....  
PAPER LAID





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund – Kirinyaga Central Constituency set out on pages 4 to 19, which comprise the statement of financial assets and liabilities as at 30 June, 2014, and the statement of receipts and payments and statement of cashflows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the 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 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 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 adverse audit opinion.

## **Basis for Adverse Opinion**

### **1.0 Accuracy and Completeness of the Financial Statements**

The statement of financial assets and liabilities as at 30 June 2014 reflects a cash and cash equivalent balance of Kshs.39,563,226, whereas the statement of cashflows shows a cash and cash equivalents balance of Kshs.38,271,387. The resultant variance of Kshs.1,291,839 has not been explained. Further, the statement of financial assets and liabilities shows a total financial assets balance of Kshs.39,563,226, against total liabilities balance of Kshs.36,330,343 resulting to a variance of Kshs.3,232,883 which has not been explained.

In the circumstances, it has not been possible to confirm the accuracy and the completeness of the financial statements as at 30 June 2014.

### **2.0 Construction of Dispensary on private owned land**

Kirinyaga Central CDF undertook the construction of Ngaru Dispensary in February 2013. The dispensary is located on ½ acre plot in Ngaru sub location whose registered owner is Mr. Muriuki Muchiri. The construction of the dispensary in this plot was undertaken with an understanding that the owner will be compensated with 3 acres of land at South Gariama. A physical verification showed that the construction of the dispensary has been completed and the contractor paid a total of Kshs.4,044,900 during the year under review. It was also observed that the dispensary, although completed, was not operational. Further, the land where the dispensary is built has not been transferred the CDF as was initially agreed. The public may lose this facility if the encumbrances are not resolved. In the circumstances, the resident of Kirinyaga Central may not benefit from this project and the amount paid for this project may go to waste if not utilized and the land ownership transferred to the CDF.

### **3.0 Unutilized Projects**

Construction of four (4) health facilities and seven (7) security projects that have been funded to the tune of Kshs.13,436,600 and Kshs.4,557,536 respectively had been completed. However, a physical verification of these projects revealed that they were not

being utilized for reasons that were not explained. It has not been possible therefore to ascertain whether the projects effectively and efficiently met the intended purposes.

#### **4.0 Outstanding Imprests**

The statement of financial assets and liabilities as at 30 June 2014, disclosed that temporary imprests totaling Kshs.4,114,044, which ought to have been surrendered on or before 30 June 2014, were still outstanding contrary to financial regulations and procedures which require imprests be surrendered within 48 hours after completion of the assignments for which they were taken. The CDF management were therefore in breach of the regulations.

#### **Adverse Opinion**

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the Constituencies Development Fund – Kirinyaga Central Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, and does not comply with International Public Sector Accounting Standards (Cash Basis) and the Constituencies Development Fund Act, 2013.



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

**Nairobi**

**03 September 2015**

*Revised 2014*

30/September /2014



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**CONSTITUENCIES DEVELOPMENT FUND – KIRINYAGA CENTRAL**

**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)

**R E C E I V E D**  
OFFICE OF THE AUDITOR - GENERAL  
CENTRAL HUB - NYERI  
P.O. Bpx 207 - 10100, NYERI  
Date: *15/5/2015*

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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**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>Kenneth Kariuki</b>
3.	District Accountant	<b>Francis Kinuthia Guchu</b>

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

NO.	NAME	DESIGNATION IN CDF COMMITTEE
1	Francis Wangai Ndathi	Chairman
2	Fund Account manager Kirinyaga Central	Ex-official Member( Secretary)
3	Deputy county Commissioner	National Government official (Member
4	Samuel Macharia Gichuki	Member
5	John Munene Wambugu	Member
6	Evajoan Wangeci	Member
7	Lucy Muthoni Waweru	Member
8	Sarah Wakuthii Wambugu	Member
9	Morris Njiraini Ngiri	Member
10	Francis Kinyua Karani	Member

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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**(e) Entity Headquarters**

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

P.O. Box 753-10300  
Mbui Studio Building  
Kerugoya, Town

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: N/A  
E-mail: kirinyagacentralcdf@gmail.com  
Website: N/A

**(g) Entity Bankers**

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

1. Co-operative Bank  
Kerugoya Branch  
A/C No. 01120034956700

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

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**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 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the *KIRINYAGA CENTRAL 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 *KIRINYAGA CENTRAL 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 *KIRINYAGA CENTRAL 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 *KIRINYAGA CENTRAL 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 *KIRINYAGA CENTRAL* 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 30/9 2014.



**FRANCIS NDATHI WANGAI**  
Chairman - CDFC

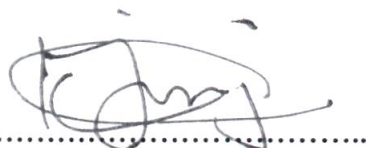
**KENNETH KARIUKI**  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

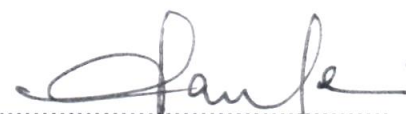
**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	90 470 044.80	xxx
Proceeds from Sale of Assets	2	0	xxx
Other Receipts	3	0	xxx
<b>TOTAL RECEIPTS</b>		<b>90 470 044.80</b>	<b>XXX</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	613,134.00	xxx
Use of goods and services	5	676,156.00	xxx
Committee meeting allowances	6	3 047 200.00	xxx
Transfers to Other Government Units	7	28,844,158.00	xxx
Other grants and transfers	8	21,611,036.00	xxx
Social Security Benefits	9	0.00	xxx
Acquisition of Assets	10	0.00	xxx
Other Payments	11		xxx
<b>TOTAL PAYMENTS</b>		<b>54,791,684.00</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>35, 678 360.80</b>	<b>xxx</b>

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 30/06/14 2014 and signed by:



.....  
**KENNETH KARIUKI**  
Fund Account MANAGER



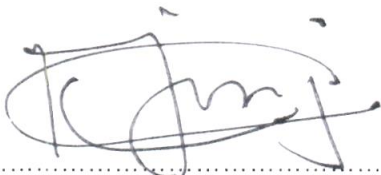
.....  
**FRANCIS NDATHI WANGAI**  
CHAIRMAN CDFC

DATE,

## STATEMENT OF CASH FLOW

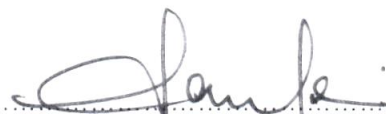
<b>Receipts for operating Activities</b>				
Transfers from Other Government Entities	1	90,470,044.80		xxx
Other Revenues	3	0.00	90,470,044.80	xxx
<b>Payments for operating expenses</b>				
Compensation of Employees	4	613,134.00		xxx
Use of goods and services	5	676,156.00		xxx
Committee Expenses	6	3,047,200.00		xxx
Transfers to Other Government Units	7	28,844,158.00		xxx
Other grants and transfers	8	21,611,036.00		xxx
Social Security Benefits	9	0.00		xxx
Other Expenses	11	0.00	54,791,684.00	xxx
<b>Adjusted for:</b>				
Adjustments during the year			0	xxx
<b>Net cashflow from operating activities</b>			<b>0</b>	<b>xxx</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2	0.00		xxx
Acquisition of Assets	10	0.00		xxx
<b>Net cash flows from Investing Activities</b>			<b>0.00</b>	<b>xxx</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>				
<b>Net cash flow from financing activities</b>			<b>54,791,684.00</b>	<b>xxx</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			<b>35,678,360.80</b>	<b>xxx</b>
Cash and cash equivalent at BEGINNING of the year	16		2,593,026.20	xxx
Cash and cash equivalent at END of the year			38,271,387.00	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 30/9/2014 and signed by:



**KENNETH KARIUKI**

Fund Account MANAGER  
DATE,



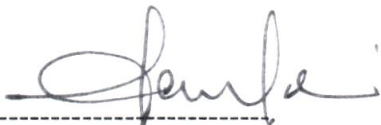
**FRANCIS NDATHI WANGAI**

CHAIRMAN CDFC

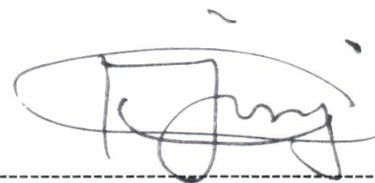
**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

<b>II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES</b>			
	<b>Note</b>	<b>2013-2014</b>	<b>2012-2013</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	35 449 182.00	xxx
Cash Balances (sale of tenders, hire of grader)	13	-	xxx
Outstanding Imprests	14	4 114 044	xxx
Cash Equivalents ( e.g. sale of tender doc held in bankers cheque )	15	-	xxx
<b>TOTAL FINANCIAL ASSETS</b>		<b>39 563 226.00</b>	<b>xxx</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	651 982.20	xxx
Surplus/Deficit for the year ( from statement of receipt & expenditure		35 678 360.80	xxx
Prior year adjustments	17	-	xxx
<b>NET LIABILITIES</b>		<b>36 330 343.00</b>	<b>xxx</b>

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 30/9/ 2014 and signed by:



**FRANCIS NDATHI WANGAI**  
**CDFC CHAIRMAN**



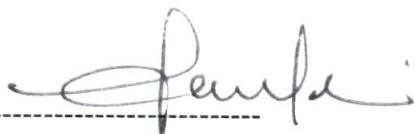
**KENNETH KARIUKI**  
**FUND ACCOUNT MANAGER**

**CONSTITUENCIES DEVELOPMENT FUND - KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

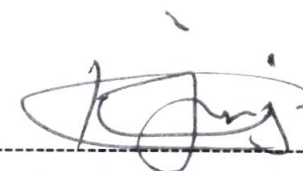
**IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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=d/c %
Compensation of Employees	800 000.00	0.00	800 000.00	608 334.00	191 666.00	76.04175
Use of goods and services	900 000.00	0.00	900 000.00	725 856.00	174 144.00	80.65066667
Committee Members Expenses	3 093 730.00	0.00	3 093 730.00	3 047 200.00	46 530.00	98.49599028
Transfers to Other Government Units	36 971 492.00	4 850 000.00	41 821 492.00	25 972 229.00	15 549 263.00	62.81992283
Other grants and transfers	27,896,476.00	13 484,024.00	41 380,500.00	21,611,097.00	19 485 379.00	53.04727952
Social Security Benefits	7 000.00	0.00	7 000.00	4 800.00	2 200.00	68.57142857
Acquisition of Assets	2 999 805.00	0.00	2 999 805.00	2 999 805.00	0.00	100
Other Payments			0.00		0.00	
<b>TOTALS</b>	<b>72,788,003.00</b>	<b>17 750 000.00</b>	<b>91 122 027.00</b>	<b>55 672 845.00</b>	<b>35 449 182.00</b>	<b>61.09702213</b>

The entity financial statements were approved on 30/06/14 2014 and signed by:



FRANCIS NDATHI WANGAI  
 CDFC CHAIRMAN



KENNETH KARIUKI  
 FUND ACCOUNT MANAGER

**CONSTITUENCIES DEVELOPMENT FUND - KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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**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

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**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.

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A711944	16 889 568.80	XXX
	AIE NO....A709850.	40 223 922.00	XXX
	AIE NO...A709902	2 000 000.00	XXX
	AIE NO...A735784	31 356 554.00	XXX
Conditional grants	AIE NO...	0.00	
	AIE NO...	0.00	
	<b>TOTAL</b>	<b>90 470 044.80</b>	<b>0.00</b>

**2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	0.00	
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	
Receipts from the Sale of office and general equipment	0.00	
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**3 OTHER REVENUES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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**4 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	543 134.00	0
Basic wages of casual labour	70 000.00	0
<b>Personal allowances paid as part of salary</b>		
House allowance	0.00	0
Transport allowance	0.00	0
Leave allowance	0.00	0
Other personnel payments	0.00	0
<b>Total</b>	<b>613 134.00</b>	<b>0</b>

**5 USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	349 656.00	0.00
Office rent	288 000.00	
Communication, supplies and services	28 000.00	
Domestic travel and subsistence	0.00	
Printing, advertising and information supplies & services	0.00	
Rentals of produced assets	0.00	
Training expenses	0.00	
Hospitality supplies and services	0.00	
Insurance costs	0.00	
Specialised materials and services	0.00	
Office and general supplies and services	10 500.00	
Fuel ,oil & lubricants	0.00	
Other operating expenses	0.00	
Routine maintenance – vehicles and other transport equipment	0.00	
Routine maintenance – other assets	0.00	
<b>Total</b>	<b>676 156.00</b>	<b>0.00</b>

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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**6 CDFC EXPENSES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	774 000.00	xxx
Committee allowance	2 273 200.00	xxx
<b>TOTAL</b>	<b>3 047 200.00</b>	<b>xxx</b>

**7 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
<b>Transfers to Tertiary institutions</b>		
Youth Empowerment centre	2 999 805.00	
<b>Transfers to primary schools</b>		
ST JOSEPH PRIMARY SCHOOL	2 200 000.00	
GAKOIGO PRIMARY SCHOOL	500 000.00	
KIANGUNGU PRIMARY SCHOOL	400 000.00	
<b>Transfers to secondary schools</b>		<b>xx</b>
KIAMUTUIRA SEC SCHOOL	146 194.70	
KIARUGU SECONDARY SCHOOL	200 000.00	
GITWE SECONDARY SCHOOL	200 000.00	
KIANDIERI SECONDARY SCHOOL	200 000.00	
KIABARIKIRI SECONDARY SCHOOL	500 000.00	
KIARITHA SECONDARY SCHOOL	1 250 000.00	
MUTUMA SECONDARY SCHOOL	300 000.00	
GATWE SECONDARY SCHOOL	200 000.00	
KARAINI SECONDARY SCHOOL	750 000.00	
KIRIGO SECONDARY SCHOOL	200 000.00	
KIRIGO SECONDARY SCHOOL	1 200 000.00	
GATHUTHUMA SECONDARY SCHOOL	1 120 000.00	
KARAINI SECONDARY SCHOOL	300 000.00	

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KIAMURUGA SECONDARY SCHOOL	750 000.00	
STJOHN THAITA SECONDARY SCH	800 000.00	
CANNON NJUMBI SEC SCH	1 050 000.00	
MUGWANDI SEC SCHOOL	600 000.00	
ST FRANCIS WAIGIRI SEC	500 000.00	
DISNEY LTD	63 903.45	
COMMISSIONER OF INCOME TAX	1 697.55	
<b>Transfers to Health institutions</b>		
KIARITHA DISPENSARY	2 814 374.50	
COMMISIONER OF INCOME TAX	83 265.50	
DC KIRINYAGA	321 960.00	
NGARU DISPENSARY	3 738 045.50	
COMMISIONER OF INCOME TAX	104 609.50	
DC KIRINYAGA	20 245.00	
KIANDIERI DISPENSARY (DISKAT LTD)	77 974.85	
COMMISIONER OF INCOME TAX	2 070.15	
KIAGA DISPENSARY	1 121 966.10	
COMMISIONER OF INCOME TAX (DISKAT)	3 881.30	
DC KIRINYAGA (RETENTION MONEY MURIKA)	162 294.50	
COMMISSIONER OF INCOME TAX (MURIKA)	34 095.40	XX
KIAMUTHAMBI DISPENSARY	436 500.00	XX
COMMISIONER OF INCOME TAX	13 500.00	
GATHUTHUMA DISPENSARY	3 040 055.05	
DC KIRINYAGA	347 777.50	
COMMISIONER OF INCOME TAX	89 942.45	
<b>TOTAL</b>	<b>28 844 158.00</b>	<b>XX</b>

**8 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary -Secondary	7 932 585.00	XX
Bursary -Tertiary	3 361 915.00	
Bursary-Special schools	0.00	
Mocks & CAT	0.00	
<b>water</b>		XX
KIANGUREWATER PROJECT	300 000.00	
GITOKABU WATER PROJECT	500 000.00	
KAGUYU WATER PROJECT	500 000.00	

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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KARIA WATER PROJECT	300 000.00	
GIAKAREGI WATER PROJECT	300 000.00	
food security	0.00	xx
Electricity	0.00	
<b>Security Projects</b>		
GITUMBI POLICE POST	1 500 000.00	
KTI AP POST	152 290.00	
COMMISSIONER OF INCOME TAX	4 710.00	
KIBINGO CHIEF OFFICE	500 000.00	
JAPENDO CO. LTD	783 000.00	
D.C KIRINYAGA	90 000.00	
COMMISSIONER OF INCOME TAX	27 000.00	
KANYEKIINI NDUINI ASS CHIEF OFF (JOHLUC)	524 482.75	
COMMISSIONER OF INCOME TAX	15 517.25	
D.C KIRINYAGA	60 000.00	
INOI MBETI ASS CHIEF OFF-PUMWALE LTD	524 482.75	
COMMISSIONER OF INCOME TAX	15 517.25	
D.C KIRINYAGA	60 000.00	
COMMISSIONER OF INCOME TAX-REANCO	15 517.25	
KERUGOYA KIMANDI- REANCO	524 482.75	
D.C KIRINYAGA	60 000.00	
INOI – NDIMI A.P LINE -MUWACIA	673 086.20	
COMMISSIONER OF INCOME TAX	19 913.80	
D.C KIRINYAGA	77 000.00	
KANYEKIINI CHIEFS OFFICE- KIAMUGO INV.	777 577.15	
COMMISSIONER OF INCOME TAX	23 005.25	
D.C KIRINYAGA	88 953.60	
KANYEKIINI KIAGA - BRITA LTD	524 482.75	
COMMISSIONER OF INCOME TAX	15 517.25	
D.C KIRINYAGA	60 000.00	
MWATHO TRADERS	699 310.30	
COMMISSIONER OF INCOME TAX	20 689.70	
D.C KIRINYAGA	80 000.00	
<b>Roads</b>		
D.K. MACHERE	485 000.00	
COMMISSIONER OF INCOME TAX	15 000.00	
Sports	0.00	

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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Environment	0.00	
Emergency Projects	0.00	
<b>Total</b>	<b>21,611,036.00</b>	<b>xx</b>

**9 SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to NSSF	0.00	xx
<b>Total</b>	<b>0.00</b>	<b>xx</b>

**10 ACQUISITIONS OF ASSETS**

<u><b>Non Financial Assets</b></u>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0.00	xx
Construction of Buildings		xx
Refurbishment of Buildings	0.00	xx
Purchase of Vehicles	0.00	xx
Purchase of Bicycles & Motorcycles	0.00	
Overhaul of Vehicles	0.00	xx
Purchase of Office furniture and fittings	0.00	xx
Purchase of computers ,printers and other IT equipments	0.00	xx
Purchase of photocopier	0.00	xx
Purchase of other office equipments	0.00	xx
Purchase of soft ware	0.00	xx
Acquisition of Land	0.00	xx
	0.00	
<b>Total</b>	<b>0.00</b>	<b>xx</b>

**11 OTHER PAYMENTS**

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	0.00	xxx
Civil Contingency Reserves	0.00	xxx
Capital Transfers to Non-Financial Public Enterprises	0.00	xxx
Capital Transfer to Public Financial Institutions and Enterprises	0.00	xxx
Capital Transfer to Private Non-Financial Enterprises	0.00	xxx
Other expenses	0.00	xxx
Domestic Accounts	0.00	xxx
	<b>0.00</b>	<b>xxx</b>

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Cooperative Bank, Kerugoya Branch A/C no.</i>	35 449 182.00	xxx
	0.00	xxx
		xxx
<b>Total</b>	<b>35 449 182.00</b>	<b>xxx</b>

**13 CASH BALANCES (cash in hand)**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Sale of tender	0.00	xxx
Hire of graders	0.00	xxx
Hire of hall	0.00	xxx
Other receipts (specify)	0.00	xxx
<b>Total</b>	<b>0.00</b>	<b>xxx</b>

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Paul Mugwe</i>	441,044.00	0.00	441,044.00
<i>Paul Mugwe</i>	1,500,000.00	0.00	1,500,000.00

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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<i>Paul Mugwe</i>	1,474,000	0.00	1,474,000.00
<i>Kenneth Kariuki</i>	50,000.00	0.00	0.00
<i>Kenneth Kariuki</i>	162,000.00	162,000.00	0.00
<i>Kenneth Kariuki</i>	370,000.00	370,000.00	0.00
<i>Kenneth Kariuki</i>	468,000.00	468,000.00	0.00
<i>Kenneth Kariuki</i>	181,000.00	181,000.00	0.00
<b>Total</b>	<b>4,596,044.00</b>	<b>1 181,000.00</b>	<b>3 415 044.00</b>

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	xxx	xxx	0	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
<b>Total</b>			<b>0</b>	<b>xxx</b>

**16 BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	651 982.20	-
Cash in hand	0.00	-
Cash equivalents (short-term deposits)	0.00	-
Imprest	1 941 044.00	-
Receivables	0.00	-
Payables	0.00	-
<b>Total</b>	651 982.20	-
<i>[Provide short appropriate explanations as necessary]</i>	2 593 026.20	

<b>17 PRIOR YEAR ADJUSTMENTS</b>		
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0.00	-
Cash in hand	0.00	-
Cash equivalents (short-term deposits)	0.00	-
Imprest	0.00	-
Receivables	0	-

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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Payables	0.00	-
<b>Total</b>	<b>0.00</b>	<b>-</b>

**18. OTHER DISCLOSURES**

**18.1 FIXED ASSET SCHEDULE**

**CONSTITUENCIES DEVELOPMENT FUND**  
**INVENTORY OF CDFC ASSETS**

CONSTITUENCY:

KIRINYAGA CENTRAL

	Type of Equipment	Asset Number	Asset Serial Number	Acquisition Date	Cost (Kshs.)	Current condition
1	CASIO (12 Digit) calculator	CDF/90/001	Unmarked	Sep-07	950	Working
2	CANON PC-D340 Photocopier	CDF/90/002	EZR59629	13.11.2007	105 000	Spoilt
3	PANASONIC KX-FP362 Fax machine	CDF/90/003	7HCBC080736	"	22 800	"
4	4-Way extension cable	CDF/90/004	2889305383	"	1 450	Spoilt
5	APC UPS Back-Up	CDF/90/005	QB0705230843	"	17 500	Spoilt
6	HP Scanner jet 2400	CDF/90/006	CN6BPSROD8	"	16 500	Broken
7	Computer Hardware; CPU,Monitor,K/board & Mouse	CDF/90/007	CNC730QZGO		65 000	Functional
8	HP Photo smart D5063 Printer	CDF/90/008	MY6BI141Y1	"	14 500	"
9	Suntech Laminator 808	CDF/90/009	Unmarked	"	10 800	"
10	Paper Cutter	CDF/90/010	Unmarked		3 900	"
11	Air Conditioner	CDF/90/011	S/N EFN - STW16 070302010		11 840	"
12	Air Conditioner	CDF/90/012	S/N EFN - STW16 070300582		11 840	"
13	Computer Laptop; Toshiba Satellite L 300 Intel 2 Duo Core 2 GB RAM,15' Screen	CDF/90/033	59433448Q		79 500	"
14	1 HP Laser Jet Printer	CDF/90/034	CN95J1S654		17 500	"
15	1 Nashuatec Photocopier With Reduction & Enlargement/ Zoom	CDF/90/035	8682630058		173 701	"
16	1 LCD Projector	CDF/90/036			57 200	"
18	2 Telephone Handsets	CDF/90/039	KXTS500MXB		2 500	"

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19	2 Wall Clocks	CDF/90/040	9168		3 500	Functional
20	1 LG TV Flat Screen 21'	CDF/90/041	906GTQF00212		22 500	"
21	2 Plastic Trays With 3 Tiers	CDF/90/042	Unmarked		3 500	"
22	Computer Desk top	CDF/90/043	WB563EA#B13		From the Board	"
23	UPS	CDF/90/044	40084630905		From the Board	"
24	HP laser Jet p2055d Printer	CDF/90/045	CNCJH43828		From the Board	"
25	APC 4-Way extension cable	CDF/90/046	Unmarked	16.09.2011	2 000	Spoilt
26	APC 4-Way extension cable	CDF/90/047	Unmarked	16.09.2011	2 000	Spoilt
27	CASIO (12 Digit) calculator	CDF/90/048	Unmarked	15.12.2011	1200	Spoilt
28	CASIO sciencetific calculator	CDF/90/049	Unmarked	17.02.2012	800	Functional
29	laptop HP Compaq CQ 57,2.2 GHZ Processor Duo core, 4GB Ram, 500GB Hard Disk	CDF/90/050	88W27-XFQQ9-6K8PM-4RYW6-DRPYR	15.06.2012	51 000	Functional
30	laptop HP Compaq CQ 57,2.2 GHZ Processor Duo core, 4GB Ram, 500GB Hard Disk	CDF/90/051	224KF-WBXJD-VKX6X-4V87P-36G63	15.06.2012	51 000	Functional
31	Sony cyber shot 610, 14.2 megapixels.	CDF/90/052	8677410	15.06.2012	15 000	Functional
	<b><u>FURNITURE &amp; FITTINGS</u></b>					
	<b>Type of Furniture</b>	<b>Asset Number</b>	<b>Asset Serial Number</b>	<b>Acquisition Date</b>	<b>Cost</b>	<b>Current condition</b>
1	Executive leather chairs	CDF/90/013	Unmarked	13.11.2007		Spoilt
2	Executive leather chairs	CDF/90/014	Unmarked	13.11.2007		Spoilt
3	One (1) computer table	CDF/90/015	"	"		Functional
4	Two (3) 4-Drawer metal cabinets	CDF/90/016	"	"		"
5	1 Utility Table,L Shaped with Drawers with a side return	CDF/90/020	"		50 645	Funtional
6	1 Medium High Back Leather Chair	CDF/90/021	"		20 595	"
7	Visitors Chairs with Arm Rest	CDF/90/022	"		8 500	"
8	Visitors Chairs with Arm Rest	CDF/90/023	"		8 500	"
9	2 Window Curtain Boxes	CDF/90/024	"		7 400	"

**CONSTITUENCIES DEVELOPMENT FUND- KIRINYAGA CENTRAL CONSTITUENCY**  
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10	5 Window Curtains	CDF/90/025	„		7 000	„
11	Portraits:1 President &1 Hon MP	CDF/90/030	„		2 400	„
12	1 Built To Standard Tender Box	CDF/90/032	„		2 500	„
13	2 Steel Cabinets With Drawers & 1 Door Cabinet	CDF/90/037	„		52 000	„
14	2 Steel Cabinets With Drawers & 1 Door Cabinet	CDF/90/038	„		52 000	„

**18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES**

Kshs 33,356,554: being the second half allocation for financial year 2013/2014

Kshs 2,000,000: being the allocation for the Kibingo milk plant for 2012/2013 which was given a conditional Approval by the CDF national management board.

**18.3 PAYABLES**

None

**18.4 FUNDS DUE TO PROJECTS**

None

**18.5 DISBURSEMENTS FROM THE BOARD**

Description	2013 - 2014 Kshs
AIE NO...A711944	16 889 568.80
AIE NO...A709850	40 223 922.00
AIE NO...A709902	2 000 000.00
AIE NO...A735784	31 356 554.00
<b>TOTAL</b>	<b>90 470 044.80</b>