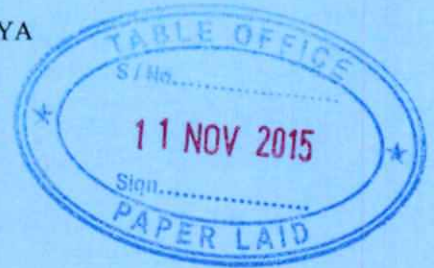
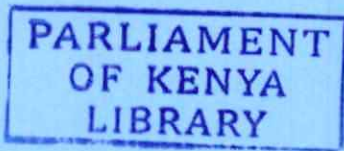


REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

*Paper Laid*  
*By Hon. A. Duarte (hon)*  
*on Wed. 11.11.2015 (pm)*  
*Mmm*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT  
FUND – THIKA TOWN CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Thika Town Constituency set out on pages 4 to 16, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, cash flow statement and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. 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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Committee Expenses**

Included in the statement of receipts and payments for the year ended 30 June 2014 are committee expenses amounting to Kshs.2,003,942. However, these expenses were not supported by the necessary ledgers or attendance registers. Further, an amount of Kshs.1,223,902 was paid in respect of allowances to the members of projects' monitoring and evaluation committee. However, no separate attendance registers were availed for audit to confirm the payments were made to the bonafide members.

In the absence of supporting ledgers and attendance registers, it has not been possible to confirm the accuracy and the propriety of committee expenses.

#### **2. Munyu Water Treatment Works Project**

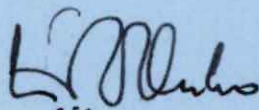
The Thika CDF awarded the contract for construction of Munyu water treatment works project to a contractor at a contract sum of Kshs.5,510,571. However, physical verification of the project revealed that although the project was complete, the tank for collecting water from River Ndaragua was leaking. Further, no tank was built at the water treatment area as it was omitted in the original Bill of Quantities. It should be noted that the water treatment could not be done without this tank and it will cost taxpayers more money to fund the construction of the tank.

The contractor was paid a total of Kshs.5,018,939 despite the fact that the tank was leaking and the defect liability period was not over. Also, no project completion and inspection and acceptance committee report to support the payment was made available for audit verification.

In the circumstances, it has not been possible to ascertain the propriety of the works expenditure and whether the project effectively and efficiently met the intended purposes.

### **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 – Thika Town Constituency 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 (Cash Basis) and comply with the Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.



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

**Nairobi**

**3 September 2015**

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[8<sup>TH</sup> SEPTEMBER 2014



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**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Jane Kariuki</b>
3.	District Accountant	<b>Kago Gichuhi</b>

**(d) Fiduciary Oversight Arrangements**

No.	Name	Position
1.	Ephraim Njihi	Chairman
2.	Deputy County Commissioner	National Government Official
3.	Fund Manager	Ex-officio
4.	Emmah Wanjiku	Member
5.	Lucy Kiarie	Member
6.	Samson Mutiri	Member
7.	George Njuguna	Member
8.	Zacharia Gathu	Member
9.	Lyndiah Kavuli	Member
10.	Francis Karu	Member

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN 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 461  
Section 9 Avenue  
Thika, KENYA

**(f) Entity Contacts**

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

Telephone: (254) 721353118  
E-mail: [cdftthika@cdf.go.ke](mailto:cdftthika@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

Constituency CDF main banker

1. Equity Bank  
Thika Branch  
0090261620323

P. O. Box 234  
Thika

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

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**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 Thika Town *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Thika Town *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 Thika Town *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 Thika Town *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 Thika Town *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The Thika Town *CDF* financial statements were approved and signed on 8/9/ 2014.

  
**Ephraim Njihi**  
Chairman - CDFC

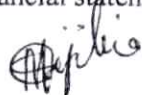
  
**Jane Kariuki**  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	49,715,747.20	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>49,715,747.20</b>	<b>-</b>
<b>PAYMENTS</b>			
Compensation to employees	4	178,800.00	-
Use of goods and services	5	562,575.00	-
Committee Expenses	6	2,003,942.00	-
Transfers to Other Government Units	7	14,017,158.00	-
Other grants and transfers	8	26,539,590.00	-
Social Security Benefits	9	1,400.00	-
Acquisition of Assets	10	308,500.00	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>43,611,965.00</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>6,103,782.20</b>	<b>-</b>

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



**Ephraim Njihi**  
**Chairman - CDFC**



**Jane Kariuki**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	6,103,782.20	-
Cash Balances (sale of tenders,hire of grader)	13	-	-
Outstanding Imprests	14	-	-
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>6,103,782.20</u>	<u>-</u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	-	-
Surplus/Deficit for the year		6,103,782.20	-
Prior year adjustments	17	-	-
<b>NET LIABILITIES</b>		<u>6,103,782.20</u>	<u>-</u>

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



**Ephraim Njihi**  
**Chairman - CDFC**



**Jane Kariuki**  
**Fund Account Manager**

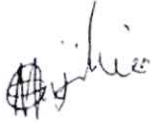


Reports and Financial Statements  
For the year ended June 30, 2014 (Kshs'000)

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	475,200.00	0	475,200.00	178,800.00	296,400.00	62.37
Use of goods and services	800,000.00	0	800,000.00	562,575.00	237,425.00	29.68
Committee member expenses	4,708,576.00	0	4,708,576.00	2,003,942.00	2,704,634.00	57.44
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	21,017,158.00	0	21,017,158.00	14,017,158.00	7,000,000.00	33.31
Other grants and transfers	37,716,762.00	0	37,716,762.00	26,539,590.00	11,177,172.00	29.63
Social Security Benefits	4,800.00	0	4,800.00	1,400.00	3,400.00	70.83
Acquisition of Assets	6,300,000.00	0	6,300,000.00	308,500.00	5,991,500.00	95.10
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>71,022,496.00</b>	<b>0</b>	<b>71,022,496.00</b>	<b>43,611,965.00</b>	<b>27,410,531.00</b>	<b>38.59</b>

The Thika Town CDF financial statements were approved on 8/9/2014 and signed by:



Ephraim Njihi  
Chairman - CDFC



Jane Kariuki  
Fund Account Manager



**THIKA TOWN CONSTITUENCY**

**CASH FLOW STATEMENT FOR YEAR ENDED 30TH JUNE 2014**

	ksh	ksh
<b>Receipts for operating Activities</b>		
Transfers from Other Government Entities	1 49,715,747.20	
Other Revenues	3 _____ -	49,715,747.20
<b>Payments for operating expenses</b>		
Compensation of Employees	4 178,800.00	
Use of goods and services	5 562,575.00	
Committee Expenses	6 2,003,942.00	
Transfers to Other Government Units	7 14,017,158.00	
Other grants and transfers	8 26,539,590.00	
Social Security Benefits	9 1,400.00	
Other Expenses	11 _____ -	43,303,465.00
<b>Adjusted for:</b>		
Adjustments during the year		-
<b>Net cashflow from operating activities</b>		<b>6,412,282.20</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets	2 -	
Acquisition of Assets	10 308,500.00	308,500.00
<b>Net cash flows from Investing Activities</b>		<b>0</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>		
<b>Net cash flow from financing activities</b>		<b>-</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>		
Cash and cash equivalent at <b>BEGINNING</b> of the year	16	6,103,782.20
Cash and cash equivalent at <b>END</b> of the year	12 & n 13	6,103,782.20



**Ephraim Macharia**  
**Chairman CDFC**  
**Date: 8/9/2014**



**Jane Kariuki**  
**Fund Account Manager**  
**DATE: 8/9/2014**

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

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**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

**b) Recognition of revenue and expenses**

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

**c) In-kind contributions**

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**d) Cash and cash equivalents**

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

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**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

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

**h) Subsequent events**

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



**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...709971	2,000,000.00	0
	AIE NO...735574	26,408,998.40	0
	AIE NO...735955	21,306,748.80	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	-
	<b>TOTAL</b>	<b>49,715,747.20</b>	<b>0</b>

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

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



**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

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

**4 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	178,800.00	0
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
Gratuity	-	0
<b>Total</b>	<b>178,800.00</b>	<b>0</b>

1

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	140,000	-
Electricity	320,000	-
Water	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	102,575.00	-
Fuel ,oil & lubricants	-	-
Other operating expenses	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>562,575.00</b>	-

**6. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	-
Committee allowances	2,003,942.00	-
<b>TOTAL</b>	<b>2,003,942.00</b>	-

**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	-	-
Transfers to secondary schools	4,000,000	-
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	10,017,158	-
<b>TOTAL</b>	<b>14,017,158</b>	<b>-</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary –Secondary	13,000,000.00	-
Bursary –Tertiary	478,000.00	-
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	1,000,000	-
Agriculture (food security)	-	-
Electricity projects	-	-
Security	8,200,000	-
Roads	-	-
Sports	1,330,795.00	-
Environment	1,330,795.00	-
Emergency Projects (Karibaribi Primary School)	1,200,000.00	-
<b>Total</b>	<b>26,539,590.00</b>	<b>-</b>

**9. SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	1,400.00	-
<b>Total</b>	<b>1,400.00</b>	<b>-</b>



**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**10. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	308,500	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>308,500</b>	<b>-</b>

**11. OTHER PAYMENTS**

Other Payments	-	-
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**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>Equity Bank, Thika Branch a/c no.0090261620323</i>	6,103,782.20	-
	-	-
<b>Total</b>	<b>6,103,782.20</b>	<b>-</b>

**13. CASH IN HAND**

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

*[Provide cash count certificates for each]*



**CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**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>	-	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

<i>Name of Bank, Account No. &amp; currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	<i>2013 - 2014</i>	<i>2012 - 2013</i>
			<i>Kshs</i>	<i>Kshs</i>
<i>Deposit</i>	-	-	-	-
<b>Total</b>			<b>0</b>	<b>0</b>

**16. BALANCES BROUGHT FORWARD**

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

**17. PRIOR YEAR ADJUSTMENTS**

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







CONSTITUENCIES DEVELOPMENT FUND  
THIKA TOWN INVENTORY OF CDFO ASSETS

CONSTITUENCY: .....THIKA TOWN.....

PROPERTY, PLANT & EQUIPMENT					
Type of P,P & E	Location	Serial Number	Acquisition Date	Cost (Kshs)	Condition
COMPUTER SET-Dell ( Monitor)	RECEPTION	CN-07C2R4-72872-33P-FLPL	FROM CDF BOARD	N/A	GOOD
C.P.U	RECEPTION	GIXLNW1	FROM CDF BOARD	N/A	GOOD
UPS	RECEPTION	3B130X1225	FROM CDF BOARD	N/A	GOOD
SCANNER	STORE	CN 31BW0BP	FROM CDF BOARD	N/A	GOOD
PRINTER LASERJET PRO 400	STORE	M 401 dn	FROM CDF BOARD	N/A	GOOD
HP PRINTER LASERJET M1217nfwMFP (3 in 1)	FAM	CNJ8F80651		32,500	GOOD
Photocopier Kyocera	RECEPTION	L4N2907963	14.05. 2014	125,000	GOOD
Printer HP laserjet mf 1112	RECEPTION	CNJ8FCL97V	14.05. 2014	26,000	GOOD
Printer HP laserjet mf 1112	A/C CLERK	CNJ8FCM6MQ	14.05. 2014	26,000	GOOD
Computer machine core I 3 MONITOR	FAM	6CM34607L2	14.05. 2014	56,000	GOOD
CPU	FAM	TRF3510WLD			
Computer machine core I 3 MONITOR	A/C CLERK	6CM3451H5P	14.05. 2014	56,000	GOOD
CPU		TRF3510WL2			
1 POINT PAPER TRAY 2 TIER	FAM	N/A	23.02.2014	405	GOOD
STAPLING MACHINE GIANT	FAM	N/A	23.01.2014	4,200	GOOD
3 PAPER PUNCH MEDIUM@ 900/=	FAM	N/A	23.01.2014	2,700	GOOD
2 STAPLING MACHINE MEDIUM@1,750	FAM	N/A	23.01.2014	3,500	GOOD
2 FLASH DISK (CDV) @ 3,300	FAM	N/A	23.01.2014	6,600	GOOD
MODEM	FAM	N/A	23.01.2014	3,900	GOOD
3 PLASTIC RULERS @ 40/=	FAM	N/A	23.01.2014	120	GOOD
4 STAPLER REMOVER @ 150/=	FAM	N/A	23.01.2014	600	GOOD
<b>KITCHENWARE</b>					
Type of Kitchenware	Location	Serial Number	Acquisition Date	Cost (Kshs)	Current Condition
KITCHEN KNIFE	KITCHEN	N/A	11.03.2014	175	GOOD
KITCHEN KNIFE	KITCHEN	N/A	11.03.2014	90	GOOD
MELAMINE LADDLE	KITCHEN	N/A	11.03.2014	65	GOOD
SERVING SPOON	KITCHEN	N/A	11.03.2014	50	GOOD



10 TEA SPOONS @ 30/=	KITCHEN	N/A	11.03.2014	300	GOOD
5 FORKS @ 35/=	KITCHEN	N/A	11.03.2014	175	GOOD
2 SERVING TRAY @415/=	KITCHEN	N/A	11.03.2014	830	GOOD
20 WHITE PLATES @ 160/=	KITCHEN	N/A	11.03.2014	3,200	GOOD
MEGA FLASK 1L	KITCHEN	N/A	11.03.2014	850	GOOD
THERMOS POT 2.5 L	KITCHEN	N/A	11.03.2014	2,370	GOOD
KENPOLY CHOPPING BOARD	KITCHEN	N/A	11.03.2014	570	GOOD
ALUMINIUM LID 18"K/W	KITCHEN	N/A	11.03.2014	85	GOOD
ALUMINIUM LID 19"K/W	KITCHEN	N/A	11.03.2014	90	GOOD
ALUMINIUM LID 22"K/W	KITCHEN	N/A	11.03.2014	110	GOOD
SUFURIA 18"KW	KITCHEN	N/A	11.03.2014	490	GOOD
SUFURIA 19"KW	KITCHEN	N/A	11.03.2014	520	GOOD
SUFURIA 22"KW	KITCHEN	N/A	11.03.2014	695	GOOD
20 DRINKING GLASSES @60/=	KITCHEN	N/A	11.03.2014	1,200	GOOD
20 COFFEE MUGS (CUPS) @ 117/=	KITCHEN	N/A	11.03.2014	2,340	GOOD
LOCAL COOKING STICK	KITCHEN	N/A	11.03.2014	80	GOOD
LOCAL WOODEN SPOON	KITCHEN	N/A	11.03.2014	80	GOOD
2 SUGAR BOWL @ 130/=	KITCHEN	N/A	11.03.2014	260	GOOD
<b>CLEANING ITEMS</b>					
2 MOB PLASTIC BUCKETS@ 530/=	KITCHEN	N/A	23.01.2014	1,060	GOOD
2 MOB HEADS @200/=	KITCHEN	N/A	23.01.2014	400	GOOD
2 MOB HANDLES PLASTIC @ 350/=	KITCHEN	N/A	23.01.2014	700	GOOD
PLASTIC BUCKETS (20L) @550/=	KITCHEN	N/A	23.01.2014	1,650	GOOD
3 BROOMS LONG HANDLE @ 350	KITCHEN	N/A	23.01.2014	1,050	GOOD
3 BROOMS SWEEPING HEADS @ 250/=	KITCHEN	N/A	23.01.2014	750	GOOD
2 SLASHERS @ 350/=	KITCHEN	N/A	23.01.2014	700	GOOD
2 HORSE PIPES (30 MTRS) @5,100/=	KITCHEN	N/A	23.01.2014	10,200	GOOD
2 RAKES @ 450/=	KITCHEN	N/A	23.01.2014	900	GOOD

*Jane Kariuki*

Jane Kariuki  
Fund Account Manager  
DATE: 8/9/2014

