

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
JOMVU CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014



*Refer Laid*  
*By Hon. A. Duarte (Com)*  
*on Thurs. 08.10.2015*  
*MM*





# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – JOMVU 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 – Jomvu Constituency set out on pages 4 to 19, which comprise of the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows and the 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 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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. Cash and Cash Equivalents**

The statement of financial assets and liabilities reflect cash and cash equivalents balance of Kshs.18,513,465 as at 30 June 2014. However, the various project management committees' returns as at 30 June 2014 indicating the cash balances in the respective banks accounts were not availed for audit review.

Consequently, the accuracy and completeness of cash and cash equivalents balance of Kshs.18,513,465 as at 30 June 2014 could not be ascertained.

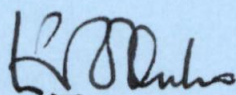
#### **2. Transfers to other Government units and other grants**

During the year under audit, the Constituency Development Fund Committee transferred a total of Kshs.8,841,000 to other Government units and other grants. However, contrary to Section 33 of the CDF Act, 2013, the project management committees did not maintain project expenditure report for all receipts, disbursements and actual expenditures in respect of each project.

In the circumstance, the propriety and regularity of the transfers to other Government units and other grants totaling Kshs.8,841,000 for the year ended 30 June 2014 could not be ascertained.

### **Adverse Opinion**

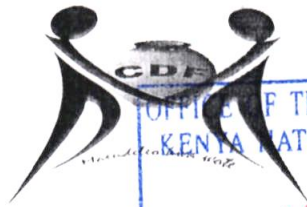
In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance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



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

**Nairobi**

**19 August 2015**



OFFICE OF THE AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE

19 MAY 2015

RECEIVED  
MOMBASA HUB TEAM II

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**CONSTITUENCIES DEVELOPMENT FUND – JOMVU**

**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)

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## 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 CDF 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>Fatma Abubakar</b>
3.	District Accountant	<b>Dominic Otieno</b>

### (d) Fiduciary Oversight Arrangements

1. James Kithome Chairman
2. Mohamed Bakari Member
3. Rehema Bahaji Member
4. Thima Mwaita Member
5. Ganatra Robert Member
6. Salim Mwachande Member
7. Mercy M' Mbone Member
8. Kenneth Murungi ASCC Member
9. Joel Msango Member
10. Fatma Abubakar Fund Account Manager Ex -Officio
11. Hon. Badi Twalib MP Ex-Officio

**(e) Entity Headquarters**

P.O. Box 90646 – 80100  
Next to Kwa Shee Primary School  
Mikindani  
Mombasa, KENYA

**(f) Entity Contacts**

Telephone: (254) 775 249871  
E-mail: [cdfjomvu@cdf.go.ke](mailto:cdfjomvu@cdf.go.ke)  
Website: <http://www.cdf.go.ke>

**(g) Entity Bankers**

Equity Bank  
Changamwe Branch  
A/C No. 1200261736417

**(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



## 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 Jomvu *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 Jomvu *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 Jomvu *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 Jomvu *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 Jomvu *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 Jomvu *CDF* financial statements were approved and signed on 10<sup>th</sup> September 2014



**James Kithome**  
Chairman - CDFC



**Fatma M Abubakar**  
Fund Account Manager

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

<b>1</b>	<b>TRANSFERS FROM CDF BOARD</b>	<b>Note</b>	<b>2013-2014</b>	<b>2012-2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>				
	Transfers from CDF board-AIEs' Received	<b>1</b>	32,063,316	
	Proceeds from Sale of Assets	<b>2</b>	-	
	Other Receipts	<b>3</b>	-	
	<b>TOTAL RECEIPTS</b>		<b>32,063,316</b>	<b>-</b>
<b>PAYMENTS</b>				
	Compensation of Employees	<b>4</b>	341,083	
	Use of goods and services	<b>5</b>	790,101	
	Committee expenses	<b>6</b>	2,762,772	
	Transfers to Other Government Units	<b>7</b>	2,000,000	
	Other grants and transfers	<b>8</b>	6,841,000	
	Social Security Benefits	<b>9</b>	2,600	
	Acquisition of Assets	<b>10</b>	812,295	
	Other Payments	<b>11</b>	-	
	<b>TOTAL PAYMENTS</b>		<b>13,549,851</b>	<b>-</b>
	<b>SURPLUS</b>		<b>18,513,465</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Jomvu CDF financial statements were approved on 10<sup>th</sup> September 2014 and signed by:



**James Kithome**  
**Chairman - CDFC**



**Fatma M Abubakar**  
**Fund Account Manager**

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014	2012-2013
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	18,513,465	-
Cash Balances (sale of tenders, hire of grader)	13	-	-
Outstanding Imprests	14	-	-
Cash Equivalents	15	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>18,513,465</u>	-
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	-	-
Surplus for the year		18,513,465	-
Prior year adjustments	17	-	-
<b>NET LIABILITIES</b>		<u>18,513,465</u>	-

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 10<sup>th</sup> September 2014 and signed by:



James Kithome  
 Chairman - CDFC



Fatma M Abubakar  
 Fund Account Manager

Reports and Financial Statements

For the year ended June 30, 2014

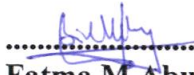
V: SUMMARY STATEMENT OF APPROPRIATION

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	336,145			341,083		
Use of goods and services				790,101		
Committee Members Expenses Sitting allowances				2,762,772		
Transfers to Other Government Units	12,782,759.00		12,782,759.00	2,000,000	12,782,759.00	
Other grants and transfers	45,475,924.92		45,475,924.92	6,841,000	45,475,924.92	
Social Security Benefits	2,600			2,600		
Acquisition of Assets	812,295			812,295		
Other Payments						
<b>TOTALS</b>	<b>64,426,632.00</b>	<b>-</b>	<b>64,426,632.00</b>	<b>13,549,851</b>	<b>64,085,549.00</b>	

The Jomvu financial statements were approved on 10<sup>th</sup> September 2014 and signed by:

~~Committee~~ Expenses include expenses during training of both CDFC and PMC and payment of sitting allowances. 1,315,300

  
James Kithome  
Chairman - CDFC

  
Fatma M Abubakar  
Fund Account Manager

**VI. STATEMENTS OF CASHFLOWS**

<b>Receipts for operating Activities</b>	<b>2013-2014</b>		<b>2012-2013</b>
Transfers from the CDF Board	1	32,063,316	xxx
Other Receipts	3	<u>0</u>	xxx
<b>Payments for operating expenses</b>			
Compensation of Employees	4	341,083	xxx
Use of goods and services	5	790,101	xxx
Committee Expenses	6	2,762,772	xxx
Transfers to Other Government Units	7	2,000,000	xxx
Other grants and transfers	8	6,841,000	xxx
Social Security Benefits	9	2,600	xxx
Other Expenses	11	12,737,556	xxx
<b>Adjusted for:</b>			
Adjustments during the year			xxx
<b>Net cashflow from operating activities (a)</b>		<b>19,325,760</b>	<b>xxx</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	xxx
Acquisition of Assets	10	812,295	xxx
<b>Net cash flows from Investing Activities (b)</b>		<b>(812,295)</b>	<b>xxx</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities ©</b>		<b>Xxx</b>	<b>xxx</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT (d)</b>	(a +b +c)	<b>18,513,465</b>	<b>xxx</b>
<b>Cash and cash equivalent at BEGINNING of the year (e)</b>	16	<b>0</b>	<b>xxx</b>
<b>Cash and cash equivalent at END of the year</b>	(d+e)	<b>18,513,465</b>	<b>xxx</b>

## VII. 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 Fund. 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 CDF 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 CDF.

### c) **In-kind contributions**

In-kind contributions are donations that are made to the CDF 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 CDF 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 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.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due to the CDF 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.

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. A735610	2,000,000.00	
	AIE NO. A735760	30,063,316.00	
	<b>TOTAL</b>	<b>32,063,316.00</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 Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. OTHER REVENUES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	228,283.00	-
Basic wages of temporary employees	40,400.00	-
Personal allowances paid as part of salary	51,000.00	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>341,083.00</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – JOMVU CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	420,000.00	-
Communication, supplies and services	42,712.00	-
Domestic travel and subsistence	-	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	37,116.00	-
Rentals of produced assets	-	-
Training expenses	130,546.00	-
Hospitality supplies and services	15,316.00	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	140,411.00	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	4000.00	-
<b>Total</b>	<b>790,101.00</b>	<b>-</b>

**6. COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	100,000.00	-
Committee allowance	2,662,772.00	-
<b>TOTAL</b>	<b>2,762,772.00</b>	

**CONSTITUENCIES DEVELOPMENT FUND – JOMVU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Primary School	2,000,000	-
Transfers to Counties (insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	<b>2,000,000</b>	<b>-</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursaries to Secondary School	3,841,000.00	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Electriciy transfers, grants	2,000,000.00	-
Roads	1,000,000.00	-
<b>Total</b>	<b>6,841,000.00</b>	<b>-</b>

**9. SOCIAL SECURITY BENEFITS**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	2,600.00	-
<b>Total</b>	<b>2,600.00</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – JOMVU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

**10. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	812,295.00	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
<b>Total</b>	<b>812,295.00</b>	<b>-</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-

CONSTITUENCIES DEVELOPMENT FUND – JOMVU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
	-	-

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exch. rate	2013 - 2014 Kshs '000'	2012 - 2013 Kshs '000'
Equity Bank A/C No. 1200261736417 Changamwe	Kshs.	-	18,513,465	-
	-	-	-	-
<b>Total</b>			18,513,465	-

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
	-	-	-
	-	-	-
<b>Total</b>			-



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**15. Cash equivalents (short-term deposits)**

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

**16. BALANCES BROUGHT FORWARD**

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

*[Provide short appropriate explanations as necessary]*

**17. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-

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Total

-

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

ASSET CODE	DESCRIPTION	SERIAL NO.	QTY	COST CODE	SUBCLASSES	COST	D OF PURCHASE	CONDITION
JOMVU CDFC/001/002/001	Dell desktop Monitor	CN-07CR4-72872-33N-8KM	1	002	Equipment	BOARD	Sep-13	Good
JOMVU CDFC/001/002/002	Dell CPU & KEYBORD		1	002	Equipment	BOARD	„	Good
JOMVU CDFC/001/002/003	APC Power Back up		1	002	Equipment	BOARD	„	Good
JOMVU CDFC/001/002/004	Hp Scanjet 5590	CN35NWH OVK	1	002	Equipment	BOARD	„	Good
JOMVU CDFC/001/002/005	HP Deskjet 1515	CN39EIFNC F	1	002	Equipment	8500/=	15/02/14	Good
JOMVU CDFC/001/002/006	NOKIA 107 HANDSET	3.56466E+14	1	002	Equipment	2225		Good
JOMVU CDFC/001/002/007	Fixed Wireles Terminal	HQA9KA93 91602541	1	002	Equipment	5,220/=	15/02/14	Good
JOMVU CDFC/001/002/008	Office Table 1.2M with 3 drawers		3	002	Furniture	28,500	10/5/2014	Good
JOMVU CDFC/001/002/009-015	Four legged visitors chair		7	002	Furniture	26,250	10/5/2014	Good
JOMVU CDFC/001/002/016	Executive table 1.6Mwith side returns table & 3 drawers' mobile pedestal		1	002	Furniture	60,000	10/5/2014	Good
JOMVU CDFC/001/002/017	Executive leather medium back chair with wooden paddled arms & wooden base		1	002	Furniture	22,000	10/5/2014	Good
JOMVU CDFC/001/002/018	Computer Table WCF CD101		2	002	Furniture	15,600	10/5/2014	Good

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JOMVU CDFC/001/002/019	Rectangle Conference Table 2.4 M		1	002	Furniture	31,500	10/5/2014	Good
JOMVU CDFC/001/002/020-023	4 Drawers Metallic		5	002	Equipment	100,000	10/5/2014	Good
JOMVU CDFC/001/002/024-033	Banquet Conference Chairs		1 0	002	Furniture	45,000	10/5/2014	Good
JOMVU CDFC/001/002/034	Flip Chart Steel Metal with Board		1	002	Equipment	9,000	10/5/2014	Good
JOMVU CDFC/001/002/035	Metallic 6 Feet cupboard		1	002	Equipment	30,000	10/5/2014	Good
JOMVU CDFC/001/002/036	Sony Projector S18	CN35AWH OVK	1	002	Equipment	77,000	10/5/2014	Good
JOMVU CDFC/001/002/037	HP Printer LJP1102	VCF503790 0	1	002	Equipment	16,000	10/5/2014	Good
JOMVU CDFC/001/002/038	HP Printer LJP1102	VNF503753 6	1	002	Equipment	16,000	10/5/2014	Good
JOMVU CDFC/001/002/039	Binding Machine 2188		1	002	Equipment	12,000	10/5/2014	Good
JOMVU CDFC/001/002/040	HP Laptop	6CC3344J7 2	1	002	Equipment	85,000	10/5/2014	Good
JOMVU CDFC/001/002/041	Lenovo Desktop Monitor	V1235365	1	002	Equipment	65,000	10/5/2014	Good
JOMVU CDFC/001/002/042	LenovoCPU	153485H9 GPBV5LHL	2	002	Equipment		10/5/2014	Good
JOMVU CDFC/001/002/043	Lenovo Keyboard		1 2	002	Equipment		10/5/2014	Good
JOMVU CDFC/001/002/044	APC UPS Power Back U	3B1322X06 344	1	002	Equipment		10/5/2014	Good
JOMVU CDFC/001/002/045	Lenovo Desktop Monitor	V1235499	1	002	Equipment	65,000	10/5/2014	Good
JOMVU CDFC/001/002/046	Lenovo Keyboard		1		Equipment		10/5/2014	Good
JOMVU CDFC/001/002/047	LenovoCPU	153485H9 GPBV5LKK	1	002	Equipment		10/5/2014	Good
JOMVU CDFC/001/002/048	APC UPS Power Back U	3B1322X06 572	1	002	Equipment		10/5/2014	Good
JOMVU CDFC/001/002/049	Sumsang Galaxy Tab 3	359360/05 /085418/6	1	002	Equipment	65,000	10/5/2014	Good

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

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
32,063,316.00	2013 - 2014
OTHER RECEIVABLES (SPECIFY)	

**18.3 PAYABLES**

	Kshs	Kshs
	-	-
	-	-
	-	-
	-	-
	-	-

**18.4 FUNDS DUE TO PROJECTS**

**18.5 DISBURSEMENTS FROM THE BOARD**

AIE NO.	AMOUNT	FINANCIAL YEAR
A735610	2,000,000.00	2013/2014
A735760	30,063,316.00	2013/2014