

REPUBLIC OF KENYA



*Paper laid by the
Leader of the Majority
Party Hon. Aden Du
on Wednesday, 14.10.2
at 2.30pm*
[Signature]

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
GATUNDU SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - GATUNDU SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Gatundu South Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014, statement of receipts and payments, summary statement of appropriation for the year then ended and 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(2) 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

However, it was observed that the individual projects values exceeded Kshs.500,000 which is the threshold for open tender as stipulated by the Public Procurement and Disposal Act, 2005 and its 2006 regulations. Further, the projects tender evaluation report made available for audit verification had not been signed and did not show the ratings of each person doing the evaluation as required under section 16 (8) of Public Procurement and Disposal Regulations. In addition, no proper expenditure returns showing the actual expenditure incurred in each project were filed.

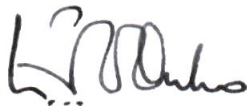
In the circumstances, the CDF management was in breach of the CDF Act, 2013, Public Procurement and Disposal Act, 2005 and the Regulations of 2006.

Further, no certificate of practical completion from Public Works department, site/evaluation committee minutes or architectural designs were made available to support the project implementation.

2. Irregular Re-allocation of Funds

The Gatundu South CDF committee reallocated Kshs.10,094,207 to fund various emergency and security projects in the constituency during the year under review. However, no approval from the Constituencies Development Fund Board authorizing such reallocation was availed for audit verification. The committee was therefore in breach of the law.

My opinion is not qualified in respect of these matters.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

11 September 2015

15[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – GATUNDU SOUTH

REPORTS AND FINANCIAL STATEMENTS

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

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

**Fund Account Manager
Gatundu South CDF
Email: cdfgatundusouth@cdf.go.ke**

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

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES.....	3
III. STATEMENT OF RECEIPTS AND PAYMENTS.....	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	5
V: SUMMARY STATEMENT OF APPROPRIATION	6
VI. SIGNIFICANT ACCOUNTING POLICIES.....	7
VII. NOTES TO THE FINANCIAL STATEMENTS	9

CONSTITUENCIES DEVELOPMENT FUND - GATUNDU SOUTH 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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Oltetia Ole Lemein
3.	District Accountant	Nickson Mogute

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 213-01030
CDF office Building
Kenyatta Road
Gatundu
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0712 981 598
E-mail: cdfgatundusouth.go.ke
Website: www.go.ke

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

(g) Entity Bankers

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

1. Equity Bank
P.o box 528-01030
Gatundu
2. Kenya commercial bank
P.o box 518-01030
Gatundu.

...

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

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 Gatundu South 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 Gatundu South 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 Gatundu South 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 Gatundu South 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 Gatundu South 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 Gatundu South CDF financial statements were approved and signed on 20/09/2014.


Robert Githongo
Chairman - CDFC


Fund Account Manager
Gatundu South CDF

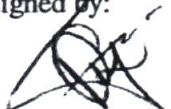
Email: cdfgatundusouth@cdf.go.ke
Fund Account Manager


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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	104,601,734	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	863,230	0
TOTAL RECEIPTS		105,464,964	0
PAYMENTS			
Compensation of Employees	4	1,054,476	0
Use of goods and services	5	932,246	0
Committee Expenses	6	4,461,100	0
Transfers to Other Government Units	7	41,575,697	0
Other grants and transfers	8	19,603,843	0
Social Security Benefits	9	7,200	0
Acquisition of Assets	10	11,000,066	0
Other Payments	11		0
TOTAL PAYMENTS		78,634,628	0
SURPLUS/DEFICIT		26,830,336	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu South CDF financial statements were approved on 20/09/14 2014 and signed by:


Robert Githongo
 Chairman - CDFC


Fund Account Manager
Gatundu South CDF
 Email: cdfgatundusouth@cdf.go.ke
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND -GATUNDU SOUTH 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
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	27,044,612	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	0	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
		<u>27,044,612</u>	<u>0</u>
TOTAL FINANCIAL ASSETS			

REPRESENTED BY

Fund balance b/fwd 1st July...	16	214,276	0
Surplus/Defict for the year		26,830,336	0
Prior year adjustments	17	0	0
NET LIABILITIES		<u>27,044,612</u>	<u>0</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu South CDF financial statements were approved on 20/09/2014 and signed by:


Robert Githongo
 Chairman - CDFC

Fund Account Manager
Gatundu South CDF
 Email: [cdfgatundusouth@cdfc](mailto:cdfgatundusouth@cdfc.go.ke)


Oltetia ole Iemein
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - GATUNDU SOUTH CONSTITUENCY

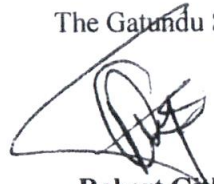
Reports and Financial Statements

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

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=d-c	f=d/c %
Compensation of Employees	1,199,436.00	0	1,199,436.00	1,054,476.00	(144,960)	87.92
Use of goods and services	932,245.75	0	932,245.75	932,245.75	0	100
Transfers to Other Government Units	31,721,291.50	0	31,721,291.50	41,575,696.36	9,854,404.86	131
Other grants and transfers	21,670,707.75	0	21,670,707.75	19,603,843.00	(2,066,864.75)	90.5
Social Security Benefits	7,200.00		7,200.00	7,200.00	0	100
Acquisition of Assets	8,000,000.00	0	8,000,000.00	11,000,066.00	3,000,066	137
Committee expenses	4,038,955.00	0	4,038,955.00	4,461,100.00	422,144.00	110.5
TOTALS	67,569,836.00	0	67,569,836.00	78,634,627.61	11,064,791.61	

The Gatundu South CDF financial statements were approved on 22/07 2014 and signed by:


Robert Githongo
 Chairman - CDFC

Fund Account Manager
Gatundu South CDF
 Email: cdfgatundusouth@cdf.go.ke


Oltetia ole Iemein
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - GATUNDU SOUTH CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2014 (Kshs'000)

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

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 –GATUNDU SOUTH 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 Kshs	2012 - 2013 Kshs
			0
Normal Allocation	AIE NO...A711784	37,031,898	0
	AIE NO...A735646	2,000,000	0
	AIE NO..A735662	25,027,934	0
	AIE NO .A735957	20,270,951	0
	AIE NO..A750085	20,270,951	0
	TOTAL	104,601,734	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 – 2014 Kshs	2012 – 2013 Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Total	0	0

1

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	202,000	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	<u>661,230</u>	<u>0</u>
Total	<u>863,230</u>	<u>0</u>

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,054,476	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
	<u>1,054,476</u>	<u>0</u>
Total	<u>1,054,476</u>	<u>0</u>

CONSTITUENCIES DEVELOPMENT FUND –GATUNDU SOUTH 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 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	114,285	0
Communication, supplies and services	180,000	0
Domestic travel and subsistence	0	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	309,900	0
Specialised materials and services	0	0
Office and general supplies and services	0	0
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	328,060	0
Routine maintenance – other assets	0	0
Total	932,246	0

6. COMMITTEE EXPENSES

Description	2013-2014 Kshs	2012 - 2013 Kshs
Other Committee Expenses	4,461,100	0
Committee Allowances	0	0
Total	4,461,100	0

CONSTITUENCIES DEVELOPMENT FUND –GATUNDU SOUTH 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 Central government entities See attached list	41,575,697	0
	0	0
Transfers to Counties	0	0
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
	0	0
TOTAL	41,575,697	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	9,069,685	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	0	0
Other capital grants and transfers	10,534,158	0
TOTAL	19,603,843	0

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
	7,200	0
Total	7,200	0

CONSTITUENCIES DEVELOPMENT FUND –GATUNDU SOUTH CONSTITUENCY

Reports and Financial Statements

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

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	0	0
Construction of Buildings	10,038,669	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	961,397	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<u>Financial Assets</u>	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
	0	0
Total	11,000,066	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

11. OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0
Other expenses	0	0
Domestic Accounts	0	0
	0	0

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
EQUITY BANK GATUNDU			27,044,612	0
<i>Name of Bank, Account No. & currency</i>			0	0
<i>Name of Bank, Account No. & currency</i>			0	0
			0	0
Total			27,044,612	0

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
	0	0
Total	0	0

[Provide cash count certificates for each]

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

14. OUTSTANDING IMPRESTS

<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>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
<i>NAME OF OFFICER</i>	0	0	0
Total		0	0

15. Cash equivalents (short-term deposits)

<i>Name of Bank, Account No. & 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>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
Total				0

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	214,276	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Receivables	0	0
Total	214,276	0

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

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Receivables	0	0
Payables	0	0
	0	0
Total	0	0

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
OTHER RECEIVABLES (SPECIFY)	

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

18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
0	0

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

A711784	37,031,898
A735646	2,000,000
A735662	25,027,934
A735957.	20,270,951
A750085	20,270,951
TOTAL	104,601,734

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES
1330400

1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
CASH BOOK BALANCE AS AT 01/07/13	-	-
A711784	37,031,898	-
A735646	2,000,000	-
A735662	25,027,934	-
A735957	20,270,951	-
A750085	20,270,951	-
TOTAL	104,601,734	

1330407 Normal Allocati

3510000

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	-	-
	-	-
Total	-	-

3510202

3510601

3510801

3510803

1400000

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
1410107 Interest Received	-	-
1410405 Rents	-	-
1420601 Sale of tender documents	202,000	-
1450207 Other Receipts Not Classified Elsewhere	661,230	-
Total	863,230	-

2110000

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	1,054,476	-
2110202 Basic wages of casual labour	0	-
Personal allowances paid as part of salary		-
2110301 House allowance	0	-
2110314 Transport allowance	0	-
2110320 Leave allowance	0	-
2110326 Other personnel payments	0	-
Total	1,054,476	-

00000

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210100 Utilities, supplies and services	114,285	-
2210104 Office rent	180,000	-
2210200 Communication, supplies and services	0	-
2210300 Domestic travel and subsistence	0	-
2210500 Printing, advertising and information supplies & services	0	-
2210600 Rentals of produced assets	0	-
2210700 Training expenses	0	-
2210800 Hospitality supplies and services	0	-
2210900 Insurance costs	0	-
2211000 Specialised materials and services	-	-
2211100 Office and general supplies and services	-	-
2211200 Fuel ,oil & lubricants	309,900	-
2211300 Other operating expenses	0	-
2220100 Routine maintenance – vehicles and other transport equipment	328,061	-
2220200 Routine maintenance – other assets	0	-
	0	-
Total	932,246	-

2210800

6 CDFC EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210802 Other committee expenses	-	-
2210809 Committee allowance	4,461,100	-
	0	-
	0	-
	0	-
	0	-
	0	-
TOTAL	4,461,100	-

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
2630204 Transfers to primary schools	33,043,753	-
2630205 Transfers to secondary schools	7,031,944	-
2630206 Transfers to Tertiary institutions	500,000	-
2630207 Transfers to Health institutions	1,000,000	-
	-	-
	-	-
TOTAL	41,575,697	-

2640000

8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2640101 Bursary -Secondary	6,838,685	-
2640102 Bursary -Tertiary	1,221,000	-
2640104 Bursary-Special schools	1,010,000	-
2640105 Mocks & CAT	0	-
2640504 water	0	-
2640505 food security	0	-
2640506 Electricity	0	-
2640507 Security	6,751,140	-
2640508 Roads	0	-
2640509 Sports	3,783,018	-
2640510 Environment	0	-
2640200 Emergency Projects	0	-
Total	19,603,843	-

2120000

9 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2120101 Employer contribution to NSSF	7200	-
Total	7200	-

3100000

10 ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
3110102 Purchase of Buildings	0	-
3110202 Construction of Buildings	10,038,669	-
3110302 Refurbishment of Buildings	0	-
3110701 Purchase of Vehicles	0	-
3110704 Purchase of Bicycles & Motorcycles	0	-
3110801 Overhaul of Vehicles	0	-
3111001 Purchase of Office furniture and fittings	961,397	-
Purchase of computers ,printers and other	0	-
3111002 IT equipments	0	-
3111005 Purchase of photocopier	0	-
3111009 Purchase of other office equipments	0	-
3111112 Purchase of soft ware	0	-
3130101 Acquisition of Land	0	-
Total	11,000,066	-

11 Other Payments

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY BANK GATUNDU	27,044,612	-
	0	-
	0	-
	0	-
Total	27,044,612	-

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	-	-
Hire of graders	-	-
Hire of hall	-	-
Other receipts (specify)	-	-
	-	-
Total	0	xxx

[Provide cash count certificates for xxx]

14 OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered
	Kshs	Kshs
Name of Officer	xxx	xxx
Name of Officer	xxx	xxx
Name of Officer	xxx	xxx
Name of Officer	xxx	xxx
Name of Officer	xxx	xxx
Name of Officer	xxx	xxx
Total		

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate
Sale of tender docs held in banker chq	xxx	xxx
Describe the nature of deposit	xxx	xxx
Describe the nature of deposit	xxx	xxx
Describe the nature of deposit	xxx	xxx
Total		

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	214,276	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	214,276	-

[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	-	-
Total	-	-

18 OTHER DISCLOSURES**18.1 FIXED ASSET SCHEDULE****18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES****18.3 PAYABLES****18.4 FUNDS DUE TO PROJECTS**

GATUNDU SOUTH CDF INVENTORY

Asset Name	Quantity	Purchase date	Cost / Unit	Total Cost	Condition
Chairs (plastic)	20	20/01/2006	709.00	148,000	Good
Extension Cable	3	20/01/2006	2,500,400,1,500	4,400	Working
Computer (Digitek)	2	20/01/2006	33,640	67,280	Stolen
Printer	1	20/01/2006	33,640	33,640	Working
Cupboard for kitchen ware	1	20/01/2006	5,995	5,995	Good
PVC Catalina chair	1	20/01/2006	1,795	1,795	Broken
Secretarial Chair	1	20/01/2006	7,595	7,595	Broken
Secretarial Desk	1	20/01/2006	8,795	8,795	Good
Burkery Chair	1	20/01/2006	2,495	2,495	Good
Filling Cabinet	1	20/01/2006	11,695	11,695	Good
HP Desk	1	20/01/2006	8,995	8,995	Good
Executive Chair	1	20/01/2006	4,995	4,995	Broken
Conference Desk	3	20/01/2006	7,995	23,990	Good
Wall Clock	1	20/01/2006	395	395	Broken
Pen holders	2	27/01/2006	139	278	Good
Kangaroo Stapler	2	27/01/2006	179	358	Good
Delivery Book	1	27/01/2006	115	115	Good
Kanex Paper Punch	2	27/01/2006	150.95	301.90	Good
Waste Paper Bucket	3	27/01/2006	89	267	Good
Plates	9	27/01/2006	90	810	Good
Cups	7	27/01/2006	189	1,323	Good
Thermo flask	1	27/01/2006	2,860	2,860	Good

	Tea spoons	5	27/01/2006	30	150	Good
	Logan Cordid Jug	1	27/01/2006	1,295	1,295	Not working
25	Sunnex spoons	5	27/01/2006	50	250	Good
26	Alluminum Sufuria	1	27/01/2006	530	530	Good
27	Padlocks	2	27/01/2006	1,200	2,400	Good
28	Electrical Cooker	1	27/01/2006	1,750	1,750	Not Working
29	Mop Bucket	1	27/01/2006	285	285	Good
30	Computer Dell system GL320	1	13/12/2007	51,500	51,500	Good
31	APC 500 Ups	1	13/12/2007	4,640	4,640	Needs new one
32	Laptop HP651OB	1	13/12/2007	85,000	85,000	Good
33	4 Drawer Cabinet	3	11/02/2008	11,600	34,800	Good
34	Office Safe (Duplex)	1	22/02/2008	77,024	77,024	Good
35	CDF Car	1	17/09/08	3,094,999	3,094,999	Good
36	Photocopier	1	5/11/2008	121,500	121,500	Need service
37	Scanner (3 in 1)	1	5/11/2008	8,500	8,500	Not Working
38	4 drawer filling cabinet	2	3/11/2009	15,995	31,990	Good
39	2 door filling cabinet	3	3/11/2009	25,995	77,985	Good
40	Executive table	1	3/11/2009	70,995	70,995	Good
41	Executive table	1	3/11/2009	60,995	60,995	Good
42	Executive chair	2	3/11/2009	25,945	51,890	Good
43	Electrical Kettle	1	5/06/2014	3,500	3,500	Good
44	Conference Table	1	14/02/2014	78,874	78,874	Good
45	Executive Table	1	14/02/2014	85,834	85,834	Good
46	Office Chairs	12	14/02/2014	15,080	180,960	Good
47	Office Chair	1	14/02/2014	21,460	21,460	Good

