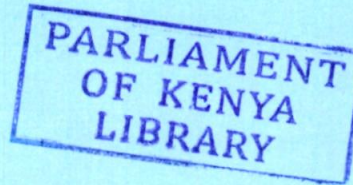


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*paper used
By the leader
of majority party
Hon. Aden Duale
on Tuesday 13/10/2015
[Signature]*



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
MWEA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mwea Constituency set out on pages 4 to 21, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows 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 the 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 qualified audit opinion.

Basis for Qualified Opinion

1. Unsupported use of Goods and Services

The statement of receipts and payments for the year ended 30 June 2014 reflects an expenditure of Kshs.67,602,438. Included in this balance, is an expenditure of Kshs.2,133,795 in respect of use of goods and services. However, schedules supporting the expenditure amounted to Kshs.3,816,539, resulting to a difference of Kshs.1,682,744 which was not explained or reconciled. In the circumstances, the accuracy of the use of goods and services balance of Kshs.67,602,438 reflected in the statement of receipts and payments could not be confirmed.

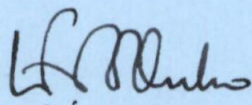
2. Unsupported Emergency Funds

The statements of receipts and payments reflects payments balance of Kshs.23,513,083 in respect of other grants and transfers. This payments includes an amount of Kshs.6,473,000 in respect of Emergency Funds.

However, schedules supporting the emergency fund expenditure amounted to Kshs.2,473,000, resulting to unexplained difference of Kshs.4,000,000. In the circumstances, the accuracy of the above expenditure for the year ended 30 June 2014 could not be confirmed.

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 Constituency Development Fund - Mwea Constituency 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, Public Finance Management Act 2012 and comply with the CDF Act 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 September 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MWEA

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)

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

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CONSTITUENCIES DEVELOPMENT FUND - MWEA 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	Naftali K. Silas
3.	District Accountant	Harrison M.Rioba

(d) Fiduciary Oversight Arrangements

Mwea CDFC

- | | |
|-------------------------------|---------------------------------------|
| 1. Jesinta Wanjiku Gichiru | Chairperson |
| 2. Fund Account Manager | Ex-official Member |
| 3. Deputy County Commissioner | National Government Official (Member) |
| 4. Moses Mwaniki Munene | Member |
| 5. John Kugeria Kungu | Member |
| 6. Richard Chomba Njeru | Member |
| 7. Jacinta Karimi Muthee | Member |
| 8. Priscilla wanja Muthike | Member |
| 9. Patrick Maina Kamau | Member |
| 10. Peter Nganga Njomo | Member |

CONSTITUENCIES DEVELOPMENT FUND – MWEA CONSTITUENCY

Reports and Financial Statements

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

(e) Entity Headquarters

P.O. Box 99
Mwea East DC's Grounds
Wang'uru, KENYA

(f) Entity Contacts

Telephone: (254) 0724988640
E-mail: mweacdf@yahoo.com

(g) Entity Bankers

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

1. Kenya Commercial Bank
Mwea Branch
Account No. 1104076225
2. Equity Bank Ltd
Mwea Branch
Account No. 0380262157416

(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 – MWEA 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.

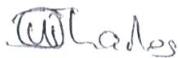
The Fund Account Manager in charge of the Mwea CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Mwea 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 Mwea 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 Mwea 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.

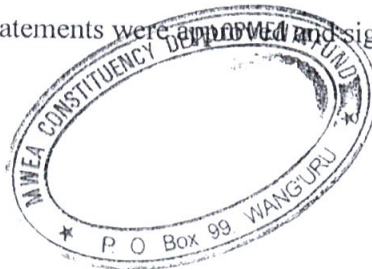
The Fund Account Manager in charge of the Mwea CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. 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 Mwea CDF financial statements were approved and signed on 2nd September 2014.



Jesinta Wanjiku Gichiru
Chairperson - CDFC



Naftali K. Silas
Fund Account Manager

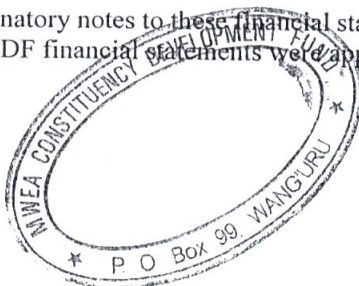
CONSTITUENCIES DEVELOPMENT FUND – MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	79,346,331.00	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	301,000.00	xxx
TOTAL RECEIPTS		79,647,331.00	XXX
PAYMENTS			
Compensation of Employees	4	1,004,380.00	xxx
Use of goods and services	5	2,133,795.00	xxx
Committee meeting allowances	6	1,603,000.00	xxx
Transfers to Other Government Units	7	39,118,780.00	xxx
Other grants and transfers	8	23,513,083.00	xxx
Social Security Benefits	9	9,400.00	xxx
Acquisition of Assets	10	220,000.00	xxx
Other Payments	11		xxx
TOTAL PAYMENTS		67,602,438.00	xxx
SURPLUS/DEFICIT		12,044,893.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwea CDF financial statements were approved on 2nd September 2014 and signed by:

.....
Jesinta Wanjiku Gichiru
Chairperson - CDFC



.....
Naftali K. Silas
Fund Account Manager

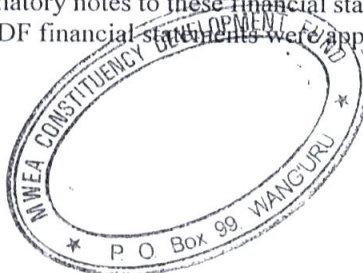
CONSTITUENCIES DEVELOPMENT FUND – MWEA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	22,450,170.00	xxx
Cash Balances (sale of tenders,hire of grader)	13	-	xxx
Outstanding Imprests	14	xxx	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx
TOTAL FINANCIAL ASSETS		22,450,170.00	xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	10,405,277.00	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		12,044,893.00	xxx
Prior year adjustments	17	-	xxx
NET LIABILITIES		22,450,170.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwea CDF financial statements were approved on 2nd September 2014 and signed by:

.....
Jesinta Wanjiku Gichiru
Chairperson - CDFC



.....
Naftali K. Silas
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

Revised Financial Statements

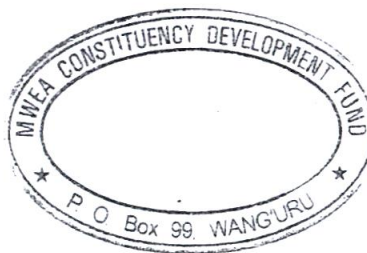
For the year ended June 30, 2014 (Kshs'000)

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	1202555	320778	1523333	1004380	(518953)	0.66
Use of goods and services	1782914	1987998	3770912	2133795	(1637117)	0.57
Committee Members Expenses	3303000	1152439	4455439	1603000	(2852439)	0.36
Transfers to Other Government Units	49818759	20669952	70488711	39118780	(31369931)	0.55
Other grants and transfers	18781293	27894913	46676206	23513083	(23163123)	0.50
Social Security Benefits	52800	254868	307668	9400	(298268)	0.03
Acquisition of Assets	0	0	0	220000	220000	0
Other Payments	0	0	0	0	0	0
TOTALS	74941321	52280948	127222269	67602438	(59619831)	

The Mwea CDF financial statements were approved on 2nd September 2014 and signed by:

.....
Jesinta Wanjiku Gichiru
 Chairperson - CDFC



.....
Naftali K. Silas
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

Reports and Financial Statements

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

CASHFLOW STATEMENT

Receipts for operating Activities			
Transfers from Other Government Entities	1	79,346,331.00	XXX
Other Revenues	3	<u>301000</u>	79,647,331.00 XXX
Payments for operating expenses			
Compensation of Employees	4	1004380	XXX
Use of goods and services	5	2133795	XXX
Committee Expenses	6	1603000	XXX
Transfers to Other Government Units	7	39118780	XXX
Other grants and transfers	8	23513083	XXX
Social Security Benefits	9	9400	XXX
Other Expenses	11	<u>0</u>	67382438 XXX
Adjusted for:			
Adjustments during the year			XXX
Net cash flow from operating activities			12,264,893.00 XXX
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	XXX
Acquisition of Assets	10	220000	XXX
Net cash flows from Investing Activities			220000 XXX
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			0 XXX
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	16		12,044,893.00 XXX
			10405277 XXX
Cash and cash equivalent at END of the year			22,450,170.00 XXX

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

CONSTITUENCIES DEVELOPMENT FUND - MWDA CONSTITUENCY

Reports and Financial Statements

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400 1 TRANSFERS FROM CDF BOARD

		Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407	Normal Allocation	AIE NO...A735816	35,470,660.00	0
		AIE NO.....A709834	41,875,671.00	0
		AIE NO.....A709888	2,000,000.00	0
1330408	Conditional grants		-	0
		TOTAL	79,346,331.00	0

2 PROCEEDS FROM SALE OF NON-FINANCIAL
 3510000 ASSETS

		2013 - 2014 Kshs	2012 - 2013 Kshs
3510202	Receipts from the Sale of Buildings	-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	0
3510801	Receipts from the Sale Plant Machinery and Equipment	-	
3510803	Receipts from the Sale of office and general equipment	-	

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

Total

0

1400000

3 OTHER REVENUES

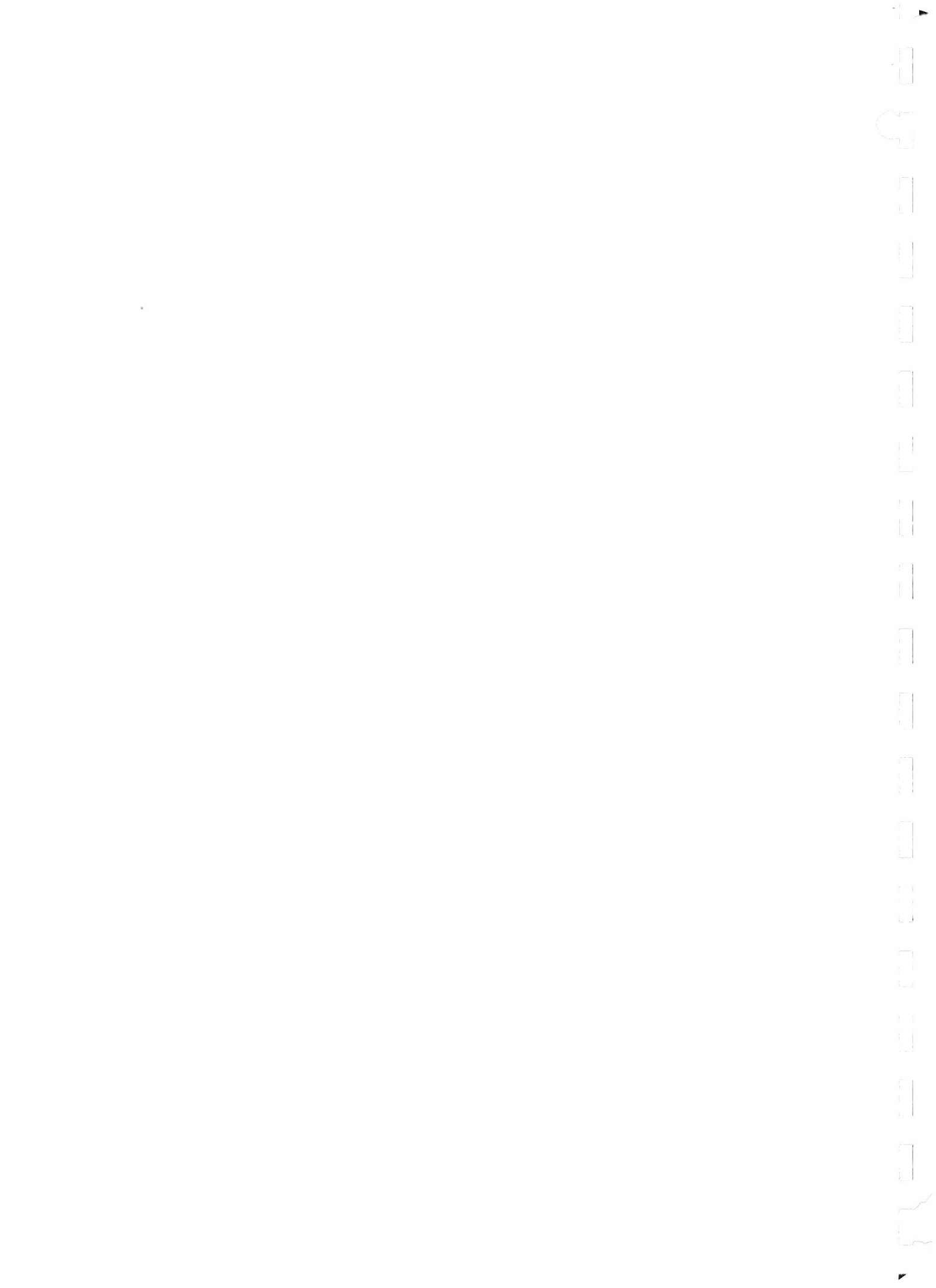
	2013 - 2014	2012 - 2013
	Kshs	Kshs
1410107 Interest Received	-	0
1410405 Rents	-	0
1420601 Sale of tender documents	100,000.00	0
1450207 Other Receipts Not Classified Elsewhere*	201,000.00	0
Total	301,000.00	0

* reversal of stale cheques

2110000

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	794688	0
2110202 Basic wages of casual labour	79000	
Personal allowances paid as part of salary		
2110301 House allowance	114000	0
2110314 Transport allowance	0	0



CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

Reports and Financial Statements

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

2110320	Leave allowance	16692	0
2110326	Other personnel payments	0	0
	Total	1004380	0

2200000

5 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	31,210.00
2210104	Office rent	-
2210200	Communication, supplies and services	96,095.00
2210300	Domestic travel and subsistence	8,780.00
2210500	Printing, advertising and information supplies & services	17,912.00
2210600	Rentals of produced assets	-
2210700	Training expenses	120,000.00
2210800	Hospitality supplies and services	12,010.00
2210900	Insurance costs	788,394.00
2211000	Specialised materials and services	-

CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

Reports and Financial Statements

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

2211100	Office and general supplies and services	111,623.00	
2211200	Fuel ,oil & lubricants	802,000.00	
2211300	Other operating expenses	31,471.00	
2220100	Routine maintenance – vehicles and other transport equipment	109,300.00	
2220200	Routine maintenance – other assets	5,000.00	
		-	
	Total	2,133,795.00	xxx

=====
=====

2210800

6 CDFC EXPENSES

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802	Other committee expenses	-	
2210809	Committee allowance	1,603,000.00	xx
			xx

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

TOTAL		XX
	1,603,000.00	XX

2630200 7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204 Transfers to primary schools	18,276,660.00	
2630205 Transfers to secondary schools	20,196,730.00	XX
2630206 Transfers to Tertiary institutions		
2630207 Transfers to Health institutions	645,390.00	XX
		XX
TOTAL	39,118,780.00	XX

2640000 8 OTHER GRANTS AND OTHER PAYMENTS

CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

Reports and Financial Statements

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

		2013 - 2014 Kshs	2012 - 2013 Kshs
2640101	Bursary -Secondary	2,761,000.00	XX
2640102	Bursary -Tertiary	6,691,000.00	
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water	3,588,083.00	XX
2640505	food security		XX
2640506	Electricity		
2640507	Security	2,000,000.00	
2640508	Roads		
2640509	Sports	2,000,000.00	
2640510	Environment		
2640200	Emergency Projects	6,473,000.00	
	Total	23,513,083.00	XX

2120000

9 SOCIAL SECURITY BENEFITS

		2013 - 2014 Kshs	2012 - 2013 Kshs
2120101	Employer contribution to NSSF	9,400.00	XX
	Total	9,400.00	XX

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

3100000

10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		XX
3110202	Construction of Buildings		XX
3110302	Refurbishment of Buildings		XX
3110701	Purchase of Vehicles		XX
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles		XX
3111001	Purchase of Office furniture and fittings		XX
3111002	Purchase of computers ,printers and other IT equipments		XX
3111005	Purchase of photocopier	220,000.00	XX
3111009	Purchase of other office equipment		XX
3111112	Purchase of soft ware		XX
3130101	Acquisition of Land		XX
Total		220,000.00	XX

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

11 Other Payments

0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
KCB MWEA 1104076225	153,569.00	xxx
EQUITY BANK MWEA 0380262157416	22,296,601.00	xxx
		xxx
Total	22,450,170.00	xxx

13 CASH BALANCES (cash in hand)

2013 - 2014
Kshs

2012 - 2013
Kshs

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Sale of tender	XXX
Hire of graders	XXX
Hire of hall	XXX
Other receipts (specify)	XXX
Total	XXX

[Provide cash count certificates for each]

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>	XXX	XXX	XXX
<i>Name of Officer</i>	XXX	XXX	XXX
<i>Name of Officer</i>	XXX	XXX	XXX
<i>Name of Officer</i>	XXX	XXX	XXX
<i>Name of Officer</i>	XXX	XXX	XXX
<i>Name of Officer</i>	XXX	XXX	XXX
Total			XXX

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15 Cash equivalents (short-term deposits)

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

16 BALANCES BROUGHT FORWARD

2013 - 2014 2012 - 2013

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	Kshs	Kshs
Bank accounts	10,405,277.00	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	<u>10,405,277.00</u>	-

[Provide short appropriate explanations as necessary]

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PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts		-
Cash in hand		-

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Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	0	-
Payables	-	-
Total		-

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OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

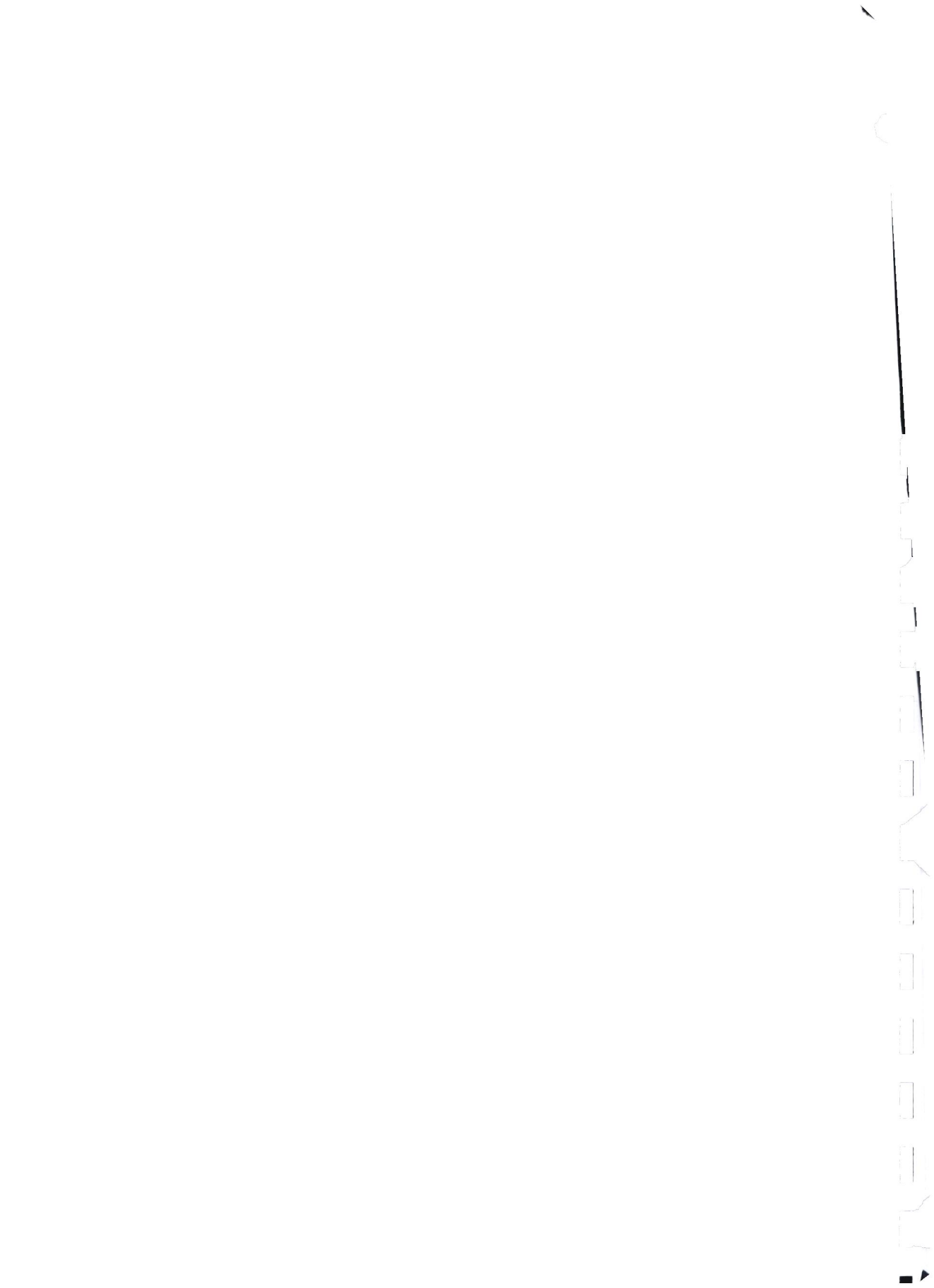
ITEM DESCRIPTION	MAKE	SERIAL NO/REG NO	CHASSIS NO	YEAR OF PURCHASE	PURCHASE COST	CONDITION
1 Mahogany conference table	Mahogany			2009	91500	Good
1 Office desk v f t-6028				2009	24,750	Good
2 Leather high back seats				2009	30,300	Good

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1 Secretarial chair				2009	8,000	Broken
2 Mahogany coffee tables				2009	30,000	Good
20-Visitors chairs -				2009	110,000	Good
Printer LaserJet HP	P1005	HPK/BO1SB/060500		2009	12,000	Good
Ups intex600va		21/0041306005332131		2009	10,000	Good
Photocopier Nashuatec D22	Nashuatec mp1500	H2698301414		2009	121,000	Good
Curtains & Curtains liners	Denim / net liners			2009	87,250	Good
Motor vehicle	Isuzu TFS	GK A 267U	97100073	2010	2,540,000	Excellent
Land parcel (0.302Ha)		Kabare/Nyangati 4893	Title No.A.168507	2010	330,000	Good
Printer HP LaserJet	P2055d	CNCJH41886		2010	NMB	Excellent
UPS	WAR-600A	40080730905		2010	NMB	Good
Digital camera	HP	4094025		July 2010	NMB/ESP	Good



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Office table	Cdf/087/001		01/07/2005	14,500	Good
Conference table	Cdf/087/003		01/07/2005	35,000	Good
Executive desk Drawers	Cdf/087/028		01/07/2005		
Low back chair	Cdf/087/005		01/07/2005	7,000	Broken
10 Moby visitor chairs	Cdf/087/006-020		01/07/2005	52,500	Good Good
5 Plastic chairs	Cdf/087/021-026		2005	2,000	Good
1 Metal cupboard itiline	Cdf/087/027		01/07/2005	13,500	Good
5 Berkley black PVC chairs	Cdf/087/028-047		01/07/2005	1,800	Good
Printer HP Deskjet 3744 Colour Printer	TH56M14225	Cdf/087/048	14/9/2005	6,000	Not working
Heavy Duty Stapler	HD1224	Cdf/087/050	16/04/2007	3,000	Good

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Heavy Duty Paper Punch		800	Cdf/087/051	16/04/2007	2,000	Good
Caterpillar Motor Grader		GK A 418 T	C5HMO3426	July /2007	18,005,000	Good
2 Steel Cabinets	Steel	-	-	January 2012	59,990	Good
TV Aerial and Booster	-	-	-	January 2012	6,000	Good
Gas Cylinder 13kg Plus Gas	K-Gas			January 2012	13,700	Good
1 Doz Dinner Plates	-	-	-	January 2012	6,600	Good
1 Doz Cups	-	-	-	January 2012	2,600	Good



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0.39 Ha parcel of land and Buildings Thereon	Mwerua/Kagio/ 4451	Title deed no 636085	Kinyaga Dispensary	2012	1,600,000	Good
0.61Ha Parcel of land	Kiine/Rukanga 2039	Title deed no 436649	Ng'othi Cemetery	2010	370,000	Good
0.32Ha parcel of land	Kabare/Nyangati 4893	Title deed no 168507	Kiorugari Cemetery	2010	330,000	Good
Computer	HP	TRF1320G2C	-	2012	69,500	Good
Computer	HP	TRF1320G0S	-	2012	69,500	Good
Computer	HP	TRF1320G57	-	2012	69,500	Good
UPS		SSD-UPS-650 Vision Capacity 650VA	-	2012	8,000	Good



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UPS		SSD-UPS-650 Vesta Capacity 650VA	-	2012	8,000	Good
UPS		SSD-UPU Vesta Capacity 650VA			8,000	Good
Accessory External Back-up Hard Disk	WD	WXA1A8175270	-	2012	12,000	Good
Secretarial Swivel Office Chair		Secretary Chair	-	2013	10,500	Good
Chairs with arm rests	BERKLEY DESIGN	chairs	-	February 2013	49,500	Good
Photocopier	SAMSUNG 8123	Z6J1B1BF3000GN		June 2014	220,000	Good

18.2 RECEIVABLES FROM THE BOARD

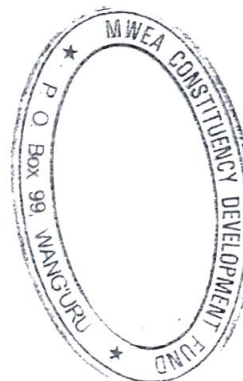
Approved for the year	74,941,321.00
AIE NO. A735816	35,470,660.50
AIE NO. A709888	2,000,000.00
BALANCE DUE	37,470,660.50

18.3 PAYABLES

NIL

18.4 FUNDS DUE TO PROJECTS

PROJECT NAME	AMOUNT
Administration	1,192,852.50
Emergency	2,064,466.00





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monitoring and evaluation	113,756.00
Bursary	2,100,000.00
Mwea Health centre Staff houses	4,482,759.00
Mumbuini Sec School	65,000.00
Kiorugari Sec School	65,000.00
Ngurubani Sec School	65,000.00
Gathigiriri Sec School	65,000.00
Nguka Sec School	65,000.00
Ciagini Sec School	65,000.00
Kirwara Sec School	65,000.00
Kangure Sec School	61,827.00
Mathangauta Pry School	800,000.00
Urumandi Sec School	800,000.00
Mumbuini Sec School	3,000,000.00
St. Peters Difathas Sec	800,000.00
Kithiriti Sec School	3,000,000.00
Kutus Sec School	800,000.00
Kirwara Sec School	

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	250,000.00
Mutithi Girls Sec	2,400,000.00
Ngothi Sec School	800,000.00
Riandira Pry School	1,000,000.00
Nyaikungu Sec School	3,000,000.00
Mbui Njeru Sec	800,000.00
Ciagini Sec School	800,000.00
Rurii Pry School	800,000.00
Ciagini Pry School	800,000.00
Kangai Sec School	800,000.00
Kangure Sec School	1,050,000.00
Gitooini Sec School	800,000.00
Komboini Sec School	3,000,000.00
Mugumoini Ngucui Footbridge	1,500,000.00
	37,470,660.50



CONSTITUENCIES DEVELOPMENT FUND - MWEA CONSTITUENCY

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18.5 DISBURSEMENTS FROM THE BOARD

AIE NO...A735816	35,470,660.00
AIE NO.....A709834	41,875,671.00
AIE NO.....A709888	2,000,000.00
TOTAL	79,346,331.00

