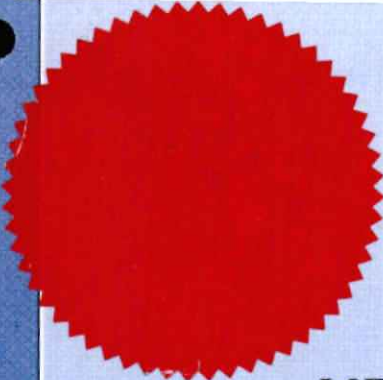


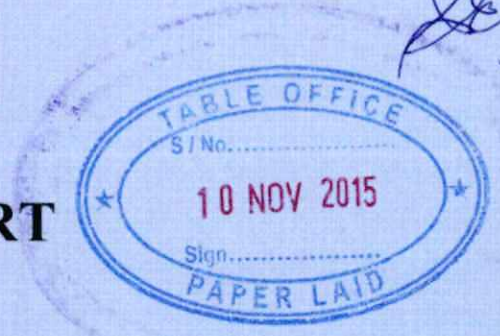
REPUBLIC OF KENYA



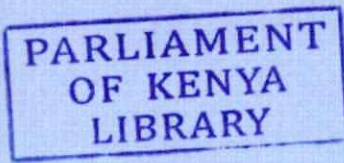
*Paper laid
by the leader of
majority party
Hon. Aden Duale
on Tuesday
10/11/2015
J&J*



KENYA NATIONAL AUDIT OFFICE



REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT
FUND - KATHIANI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

REPUBLIC OF KENYA

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Fax: +254-20-311482
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Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kathiani Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014 and, the statement of receipts and payments and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 the 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 with a view 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 of 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 the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Non – Submission of Expenditure Returns to the CDF Board

The statement of receipts and payments reflects expenditure totalling Kshs.24,659,900. However, no expenditure returns had been made by the Project Management Committees in contrary to the requirements of Section 9(5) of the Constituencies Development Fund Act, 2013. The Fund is therefore, in breach of law.

2. Stalled Projects

The statement of receipts and payments further reflects amounts of Kshs.13,000,000 and Kshs.8,741,816 under transfers to other government units and other grants and transfers respectively, which includes an amount of Kshs.4,200,000 incurred on projects that have stalled as detailed below:

Project Name	Sub-Project	Contract Amount Kshs.	Amount already paid Kshs.	Comments
1. Kathalani Market	Security Post	2,769,676	1,390,650	<ul style="list-style-type: none">• Kshs.2,200,000 was transferred to this project.• Kshs.809,350 is not accounted for.• Contractor has left site.
2. Mbee Secondary School	Construction of a dormitory	2,746,191	1,044,354	<ul style="list-style-type: none">• An amount of Kshs.2,000,000 transferred to Mbee Secondary .• Kshs.955,646 has not been utilised.• Contractor has left site.

No timeframe has been given to show when the projects will be concluded. Further, no budgetary provision has been made for the projects. No reason was provided for the failure to implement the projects to the extent of funding available. It is also not possible to confirm whether the two projects will be completed to the expected standards and serve the intended purpose.

3. Bursary Allocations and Disbursements

The statement of receipts and payments in addition reflects other grants and transfers totalling Kshs.8,741,816, which includes an amount of Kshs.1,902,039 paid to a bookshop for supply of exam materials for primary and secondary schools. It was not clear how the bookshop was identified. It is also not clear how the bursary funds were diverted to other use as there had been no authority from the CDF Board to re-allocate

the funds as required. Further, an amount of Kshs.63,320,000 paid as bursary for needy students was not supported with a schedule of beneficiaries and respective institutions that the amount was paid to. Consequently, the validity of the expenditure could not be ascertained.

4. Compensation of Employees

The statement of receipts and payments reflects a figure of Kshs.83,500 as compensation of employees. This figure was not supported by payroll or any other records to show the composition and monthly breakdown. Consequently, the propriety of the expenditure could not be confirmed

4. Outstanding Imprest

The statement of financial assets and liabilities reflects an amount of Kshs.198,000 as outstanding cash imprest as at the close of the financial year. However, examination of imprest issue book showed that an amount of Kshs.2,384,584 was issued in form of cash imprest and there was no evidence of surrender of the balance by the close of the financial year.

Under the circumstances, the figure of outstanding imprest of Kshs.198,000 reflected in the financial statements is misstated.

6. Unsupported Expenditure

The statement of receipts and payments reflects an amount of Kshs.2,834,584 under other payments. This amount was not supported with any documentary evidence or analysis. Consequently, the propriety of the expenditure could not be ascertained.

7. Inaccuracies in the Financial Statements

The following anomalies were noted in the financial statements under review:-

- (i) Receipts from CDF board of Kshs.34,059,448.50 were indicated in the statement of receipts and payments as Tax receipts, instead of being presented as transfers from CDF Board.
- (ii) Reference to Notes to the financial statements as indicated in the Statement of Receipts and Payments and Statement of Financial Assets and Liabilities do not tie with the underlying notes to the accounts.
- (iii) Casting errors were noted in the Summary Statement of Appropriation in the original budget column and Transfers to Other Government entities row.
- (iv) Notes to the financial statements include irrelevant schedules with Zero figures.
- (v) The statement of receipts and payments refers to note 17 as detailing other grants and transfers. However, the grants and transfers are disclosed under note 8, while note 17 discloses prior year adjustments.

Under the circumstances, the accuracy of the financial statements 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 the Constituencies Development Fund – Kathiani 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 (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

04 June 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

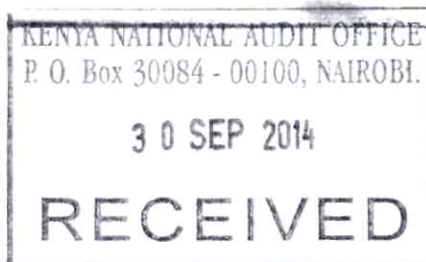
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/079

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS
Auditor General,
Kenya National Audit Office
P.O Box 30084 – 00100
NAIROBI.



Dear Sir,

RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Kathiani Constituency Annual Accounts for your necessary action.

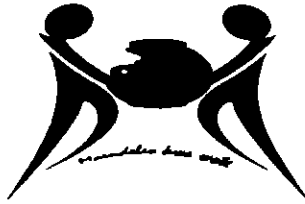
Yours faithfully,

YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning,
Ministry of Devolution and Planning
P.O Box 30005 - 00100
NAIROBI.

30th September, 2014



CONSTITUENCIES DEVELOPMENT FUND-KATHIANI CDF

REPORTS AND FINANCIAL STATEMENTS

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

**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 *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:

S/n	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Raphael M. Makau
3.	District Accountant	Francis Nyamai

(d) Fiduciary Oversight Arrangements

S/n	Name	Position
1	Philip W. Ndolo	Chairman
2	Raphael Makau	Ex-officio Member
3	Deputy county Commissioner	National Government Official
4	Cosmas K. Muia	Secretary
5	Agnes Muasya	Member
6	Nicholas Kikuvi	Member
7	Caroline Mutua	Member
8	Miriam Nyiva	Member
9	Patrick Kyalo	Member
10	Dowson Kimilu	Member
11	Robert Mbui	MP/Ex-Officio

(e) Entity Headquarters

Kathiani CDF
Head Office
Kathaini Town
P.O. Box 144-90105
Kathiani, KENYA.

(f) Entity Contacts

Telephone: (254)
E-mail: kathaini@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Coop bank
Athiriver Branch
Account Number: 01141563295800
P.O. Box
Athiriver, KENYA

(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 Kathiani 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 Kathiani 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 Kathiani 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 Kathiani 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 Kathiani 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 Kathiani CDF financial statements were approved and signed on 3rd sep 2014.



Philip Ndolo
Chairman - CDFC





Raphael Makau
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts	1	34,059,448.50	0
Social Security Contributions	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	0	0
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sale of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
TOTAL RECEIPTS		34,059,448.50	0
PAYMENTS			
Compensation of Employees	12	83,500.00	0
Use of goods and services	13	0	0
Interest payments	14	0	0
Subsidies	15	0	0
Transfers to Other Government Units	16	13,000,000.00	0
Other grants and transfers	17	8,741,816.00	0
Social Security Benefits	18	0	0
Acquisition of Assets	19	0	0
Finance Costs, including Loan Interest	20	0	0
Repayment of principal on Domestic and Foreign borrowing	21	0	0
Other Payments	22	2,834,584.00	0
TOTAL PAYMENTS		24,659,900.00	0
SURPLUS/DEFICIT		9,399,548.50	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kathiani CDF financial statements were approved on 30th SEP 2014 and signed by:



Philip W. Ndolo
Chairman - CDFC


Raphael M. Makau
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	23A	9,399,548.00	0
Cash Balances	23B	0	0
Cash Equivalents	23C	0	0
Outstanding Imprests	23D	198,000.00	0
TOTAL FINANCIAL ASSETS		9,597,548.00	0
REPRESENTED BY			
Fund balance b/fwd		198,000.00	0
Surplus/Deficit for the year		9,399,548.50	0
Prior year adjustments		0	0
NET FINANCIAL POSITION		9,597,548.00	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kathiani CDF financial statements were approved on 3rd Sep 2014 and signed by:



Philip Ndolo
Chairman - CDFC


Raphael Makau
Fund Account Manager

SUMMARY STATEMENT OF ... OI TION

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=e/c %
Compensation of Employees	83,500		83,500.00	83,500.00	0	0
Use of goods and services						
Interest payments						
Subsidies						
Transfers to Other Government Units	38,420,460.00		38,419,960.00	13,000,000.00	25,419,960.00	66.16
Other grants and transfers	23,971,685.00		23,971,685.00	8,741,816.00	15,229,869.00	63.5
Social Security Benefits						
Acquisition of Assets						
Other Payments	5,643,752.00		5,643,752.00	2,834,584.00	2,809,168.00	49.77
TOTALS	68,118,897.00		68,118,897.00	24,659,900.00	43,458,997.00	63.80

The Kathiani CDF financial statements were approved on 3rd SEP 2014 and signed by:


Philip Ndolo
Chairman - CDFC


Raphael Makau
Fund Account Manager

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

CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY

Reports and Financial Statements

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

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)

2) 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.

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.

3) Comparative figures

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

1) 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 Kshs	2012 - 2013 Kshs
Transfers from Central government entities (insert name of budget agency)	34,059,448.50	0
(insert name of budget agency)	0	0
Transfers from Counties (insert name of budget agency)	0	0
(insert name of budget agency)	0	0
TOTAL	34,059,448.50	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings		
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

COLLECTIVITIES DEVELOPMENT FUND – KATHIANI 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	0	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
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	0	
Basic wages of temporary employees	83,500.00	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
Total	83,500.00	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	0	0
Communication, supplies and services	0	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	0	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	0	0
Routine maintenance – other assets	0	0
Total	0	0

6. COMMITTEE EXPENSES

2013-2014	2012-2013
2,834,584.00	0

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	13,000,000.00	0
Transfers to Counties (insert name of budget agency)	0	0
(insert name of budget agency)	0	0
TOTAL	13,000,000.00	0

8. OTHER GRANTS AND OTHER PAYMENTS

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

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	1,902,039.00	0
Emergency relief and refugee assistance	2,900,000.00	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	0	0
Other capital grants and transfers	3,939,777.00	0
Total	8,741,816.00	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
Total	0	0

10. ACQUISITION OF ASSETS**Non Financial Assets**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	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	0	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

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

Financial Assets

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
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	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	2012 - 2013
			Kshs	Kshs
<i>Coop bank, Athiriver Branch A/C no.01141563295800</i>	xxx	xxx	9,399,548.50	0
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	0	0
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	0	0
Total			9,399,548.50	0

13. CASH IN HAND

2013 - 2014 **2012 - 2013**

COMMUNITY SERVICES DEVELOPMENT FUND – KATHIANI CONSTITUENCY

Reports and Financial Statements

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

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

[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>Raphael Makau</i>	150,000.00	0	150,000.00
<i>Duncan Kimatu</i>	48,000.00	0	48,000.00
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>			
<i>Name of Officer or Institution</i>		0	
Total			198,000.00

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>	xxx	xxx	0	0
<i>Describe the nature of deposit</i>	xxx	xxx	0	0
<i>Describe the nature of deposit</i>	xxx	xxx	0	0
<i>Describe the nature of deposit</i>	xxx	xxx	0	0
Total			0	0

16. BALANCES BROUGHT FORWARD

CONSTITUENCIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY
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	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	9,399,548.50	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	198,000.00	-
Receivables	0	-
Payables	0	-
Total	9,597,548.50	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>

COMMUNITIES DEVELOPMENT FUND – KATHIANI CONSTITUENCY

Reports and Financial Statements

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

<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
34,059,448.50	2013/14
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs

Kshs

34,059,448.50

-

-

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>4IE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>4IE NO...A735900</i>	34,059,448.50	2013/14

