

REPUBLIC OF KENYA

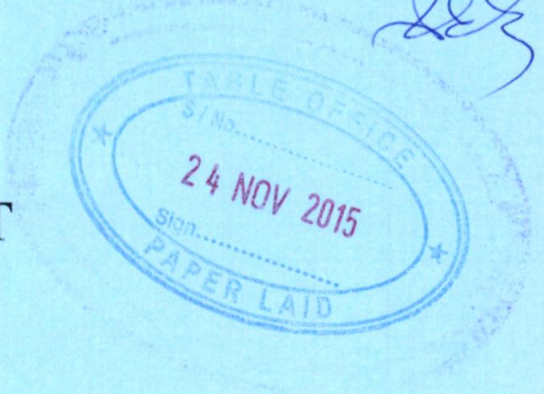


Paper land
By the Hon.
Jambek Kamau
on Tuesday
24/11/2015
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KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
URIRI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT** **FUND – URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014**

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Uriri Constituency set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation recurrent and development and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion

1.0 Transfers from the CDF Board

Records available from the CDF Board revealed that Kshs.113,054,230 was disbursed to the Constituency in the year under review, while the financial statements show a total of Kshs.71,997,508 leading to unexplained variance of Kshs.41,056,722. In the circumstances, the accuracy of the transfers figure of Kshs.71,997,508 for the year ended 30 June 2014 could not be confirmed.

2.0 Unsupported Payments

Included in the payments figure of Kshs.71,997,508 are Kshs.873,448, Kshs.39,550,726, Kshs.22,812,351 and Kshs.4,000,000 for compensation of employees, transfer to other Government units, other grants & transfers and other payments respectively all totalling to Kshs.67,236,525 whose supporting documents were not availed for audit review. In the circumstances, the propriety of payments totalling Kshs.67,236,525 for the year ended 30 June 2014 could not be confirmed.

3.0 Outstanding Imprests

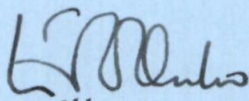
Included in the cash and cash equivalents balance of Kshs.32,323,857 as at 30 June 2014 are outstanding imprests totalling Kshs.2,213,500 which had not been accounted and ought to have been accounted for or surrendered by the same date. Management has not given any explanation as to why the imprests were not surrendered as required. Management therefore contravened the existing regulations on issuance and accountability of imprests.

4.0 Comparative Figures

The comparative figures for the year 2012/2013 have not been included in these financial statements as per the requirements of IPSAS 1, presentation of financial statements. In the circumstances, the accuracy of the opening balances could not be confirmed.

Adverse Opinion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

01 October 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

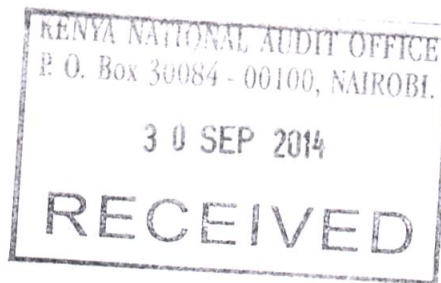
Visit Our Website
<http://www.cdf.go.ke>

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

Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/257 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 Uriki Constituency Annual Accounts for your necessary action.

Yours faithfully,

YUSUF MBUNGO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

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



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[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – URIRI

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

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CONSTITUENCIES DEVELOPMENT FUND - URIRI 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	Charles M. Omosa
3.	District Accountant	Augustine M.O.Gudah

(d) Fiduciary Oversight Arrangements

No.	Name	Designation
1.	Paul Longa Chasia	Chairman
2.	Deputy County Commissioner	National Government Official
3.	Fund Account Manager	Ex-Official
4.	Heline Atieno	Member
5.	Mathilida Auma Oloo	Member
6.	Maurine Aoko Amonde	Member
7.	Joel Ooko Otieno	Member
8.	Menicah Achieng	Member
9.	Wycliff Aongo	Member
10.	Alex Soti	Member



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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(e) Entity Headquarters

Rapogi CDF Office,
P.O. Box 8,
Rapogi,
KENYA

(f) Entity Contacts

Telephone: (254) 0729-495375
E-mail: comosa_cdf@cdf.go.ke / comosa@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker:

KCB, Bank Migori, Branch
A/C No. 1106553454
P.O box 8
Rapogi, 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

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CONSTITUENCIES DEVELOPMENT FUND – URIRI 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 Uriri 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 Uriri 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 Uriri 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 Uriri 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 Uriri 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 Uriri CDF financial statements were approved and signed on 10th September, 2014.

Paul L. chasia
Chairman - CD/C

24-9-14

Charles M. Omosa
Fund Account Manager



24/09/14



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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III. STATEMENT OF RECEIPTS AND PAYMENTS

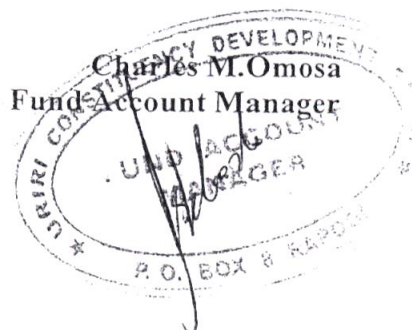
	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	71,997,508.60	71,997,508.60
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	xxx
TOTAL RECEIPTS		71,997,508.60	xxx
PAYMENTS			
Compensation of Employees	4	873,448.60	xxx
Use of goods and services	5	2,282,260.00	xxx
Committee meeting allowances	6	2,238,723.00	xxx
Transfers to Other Government Units	7	39,550,726.00	xxx
Other grants and transfers	8	22,812,351.00	xxx
Social Security Benefits	9	-	xxx
Acquisition of Assets	10	240,000.00	xxx
Other Payments	11	4,000,000.00	xxx
TOTAL PAYMENTS		71,997,508.60	xxx
SURPLUS/DEFICIT		-	xxx

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

Paul L.Chasia
 Chairman - CDFC

JA

24-9-14





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

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	30,110,357.80	Xxx
Cash Balances (sale of tenders, hire of grader)	13	-	Xxx
Outstanding Imprests	14	2,213,500.00	Xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	Xxx
TOTAL FINANCIAL ASSETS		32,323,857.80	Xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	32,323,857.80	Xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		-	Xxx
Prior year adjustments	17	-	Xxx
NET LIABILITIES		32,323,857.80	Xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Uriri CDF financial statements were approved on 10th September, 2014 and

signed by:

Paul L. Chasia
 Chairman - CDFC

Charles M. Omosa
 Fund Account Manager



PLC
 24-9-14

CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)



V: SUMMARY STATEMENT OF APPROPRIATION

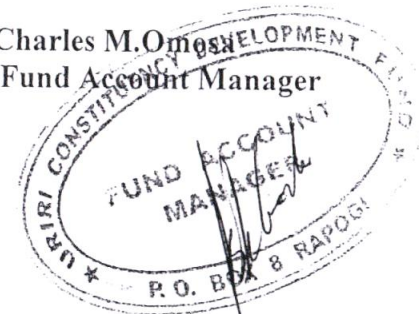
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	628,500.00		628,500.00	628,500.00	-	
Use of goods and services	1,522,760.00		1,522,760.00	1,522,760.00	-	
Committee Members Expenses	2,238,723.00		2,238,723.00	2,238,723.00	-	
Transfers to Other Government Units	15,082,759.00		15,082,759.00	15,082,759.00	-	
Other grants and transfers	16,325,000.00		16,325,000.00	16,325,000.00	-	
Social Security Benefits					-	
Acquisition of Assets					-	
Other Payments	2,490,000.00		2,490,000.00	2,490,000.00	-	
TOTALS	38,287,742.00		38,287,742.00	38,287,742.00	-	

The Uriri CDF financial statements were approved on 10th September, 2014 and signed by:

Paul L.chasia
Chairman - CDFC

PL 24-9-14

Charles M. Omosh
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – UKIRI CONSTITUENCY

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

CONSTITUENCIES DEVELOPMENT FUND - URIRI CONSTITUENCY
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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



CONSTITUENCIES DEVELOPMENT FUND – URIRI 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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A711979	28,704,481.20	0
	AIE NO.....A709884	2,000,000.00	0
	AIE NO.....750056	41,293,027.40	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	71,997,508.60	0

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	0	XX
Receipts from the Sale Plant Machinery and Equipment	0	XX
Receipts from Sale of Certified Seeds and Breeding Stock	0	XX
Receipts from the Sale of Strategic Reserves Stocks	0	XX
Receipts from the Sale of Inventories, Stocks and Commodities	0	XX
Disposal and Sales of Non-Produced Assets	0	XX
Receipts from the Sale of Strategic Reserves Stocks	0	XX
Total	0	XX



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	0	XXX
Basic wages of temporary employees	873,448.60	XXX
Personal allowances paid as part of salary	0	XXX
Personal allowances paid as reimbursements	0	XXX
Personal allowances provided in kind	0	XXX
Pension and other social security contributions	0	XXX
Compulsory national social security schemes	0	XXX
Compulsory national health insurance schemes	0	XXX
Social benefit schemes outside government	0	XXX
Other personnel payments	0	XXX
Total	873,448.60	XXX



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	
	Kshs	Kshs
Utilities, supplies and services	205,000.00	
Office rent	-	
Communication, supplies and services	-	
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	20,000.00	
Rentals of produced assets	-	
Training expenses	-	
Hospitality supplies and services	-	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	24,500.00	
Fuel ,oil & lubricants	404,090.00	
Other operating expenses	-	
Routine maintenance – vehicles and other transport equipment	387,500.00	
Routine maintenance – other assets	1,241,170.00	
	-	
Total	2,282,260.00	xxx



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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6.

CDF COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses		
Committee allowance	2,238,723.00	XX
Total	2,238,723.00	XX

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013-2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	15,350,726.00	
Transfers to secondary schools	14,000,000.00	XX
Transfers to Tertiary institutions		XX
Transfers to Health institutions	10,200,000.00	XX
TOTAL	39,550,726.00	XX



CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary		xx
Bursary -Tertiary	6,187,351.00	
Bursary Special schools		
Mocks & CAT		
water	3,300,000.00	xx
food security		xx
Electricity	2,500,000.00	
Security		
Roads	8,000,000.00	
Sports		
Environment		
Emergency Projects	2,825,000.00	
Total	22,812,351.00	xx

9. SOCIAL SECURITY BENEFITS

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

CONSTITUENCIES DEVELOPMENT FUND – URIRI 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	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		XX
Construction of Buildings		XX
Refurbishment of Buildings		XX
Purchase of Vehicles		XX
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		XX
Purchase of Office furniture and fittings		XX
Purchase of computers ,printers and other IT equipments	240000	XX
Purchase of photocopier		XX
Purchase of other office equipments		XX
Purchase of soft ware		XX
Acquisition of Land		XX
Total	240000	XX



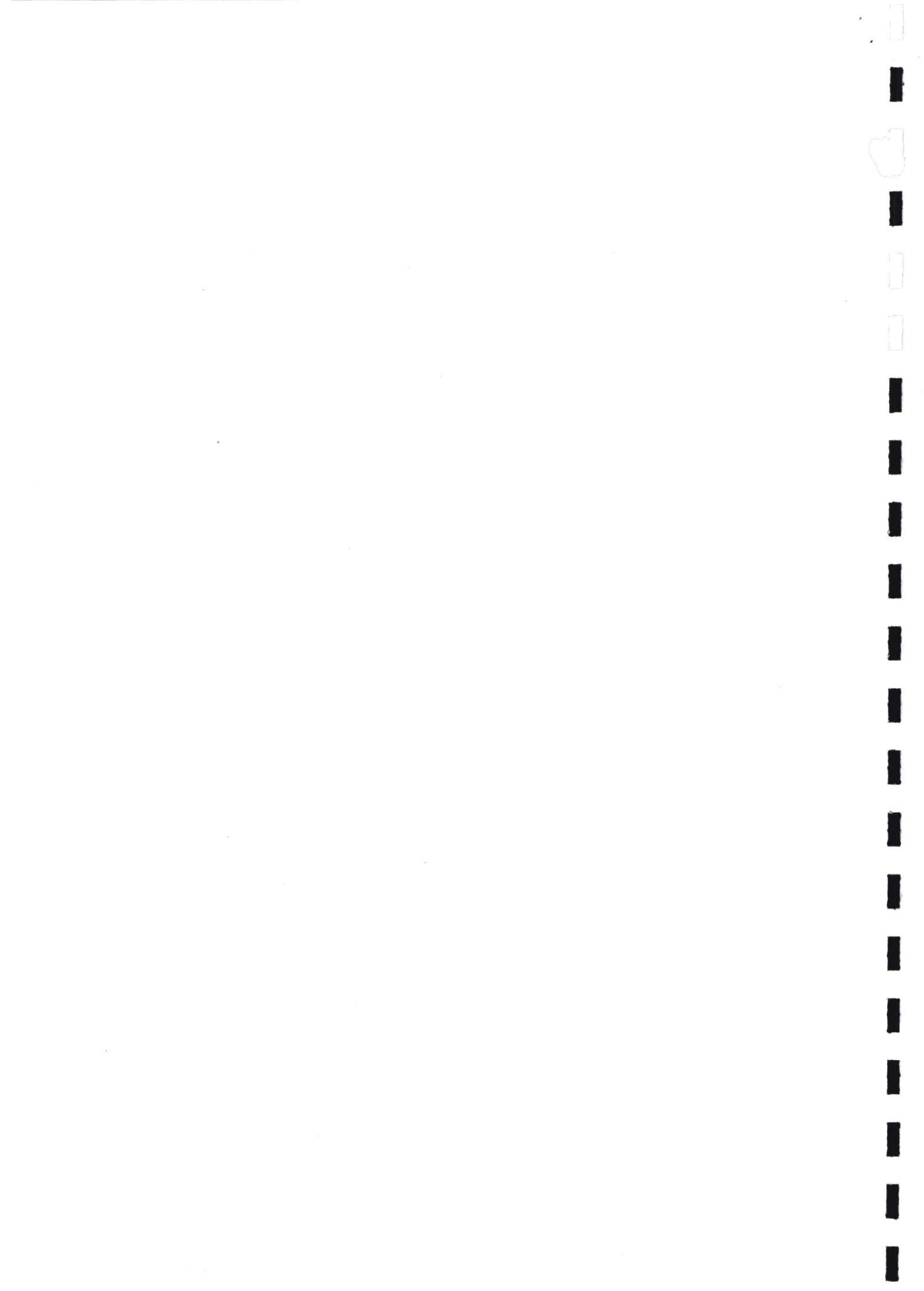
CONSTITUENCIES DEVELOPMENT FUND – URIRI CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

11. OTHER PAYMENTS

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Kenya commercial Bank</i>	30,110,357.80	xxx
		xxx
		xxx
Total	30,110,357.80	xxx



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13. CASH IN HAND

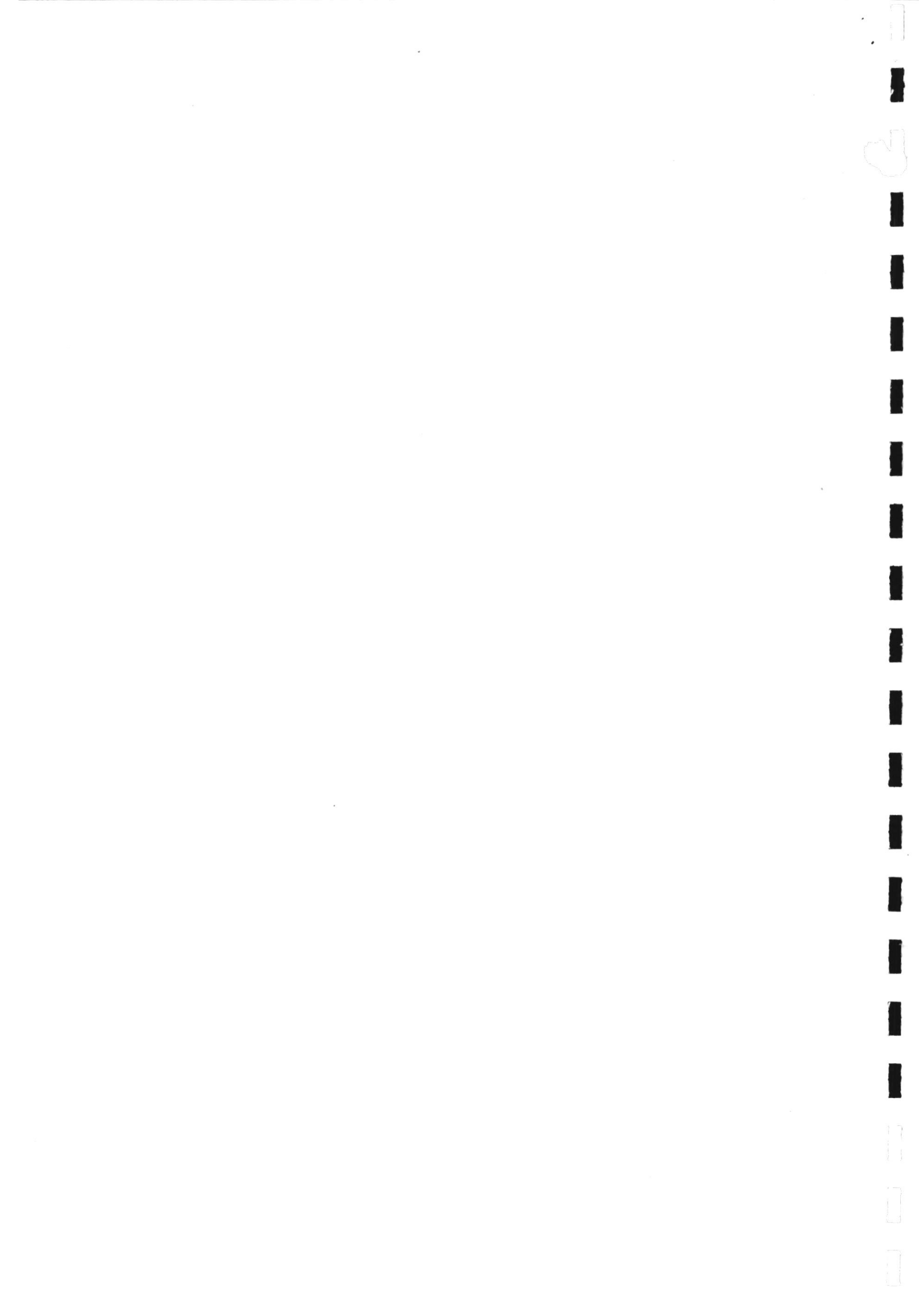
	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	xxx
Location 2	0	xxx
Location 3	0	xxx
Other Locations (<i>specify</i>)	0	xxx
Total	0	xxx



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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>CHARLES OMOSA</i>	<i>225,000.00</i>	<i>-</i>	<i>225,000.00</i>
<i>CHARLES OMOSA</i>	<i>450,000.00</i>	<i>-</i>	<i>450,000.00</i>
<i>CHARLES OMOSA</i>	<i>320,000.00</i>	<i>-</i>	<i>320,000.00</i>
<i>CHARLES OMOSA</i>	<i>400,000.00</i>	<i>-</i>	<i>400,000.00</i>
<i>CHARLES OMOSA</i>	<i>415,000.00</i>		<i>415,000.00</i>
<i>CHARLES OMOSA</i>	<i>322,500.00</i>	<i>-</i>	<i>322,500.00</i>
<i>CHARLES OMOSA</i>	<i>81,000.00</i>	<i>-</i>	<i>81,000.00</i>
<i>Total</i>			<i>2,213,500.00</i>



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15. Cash equivalents (short-term deposits)

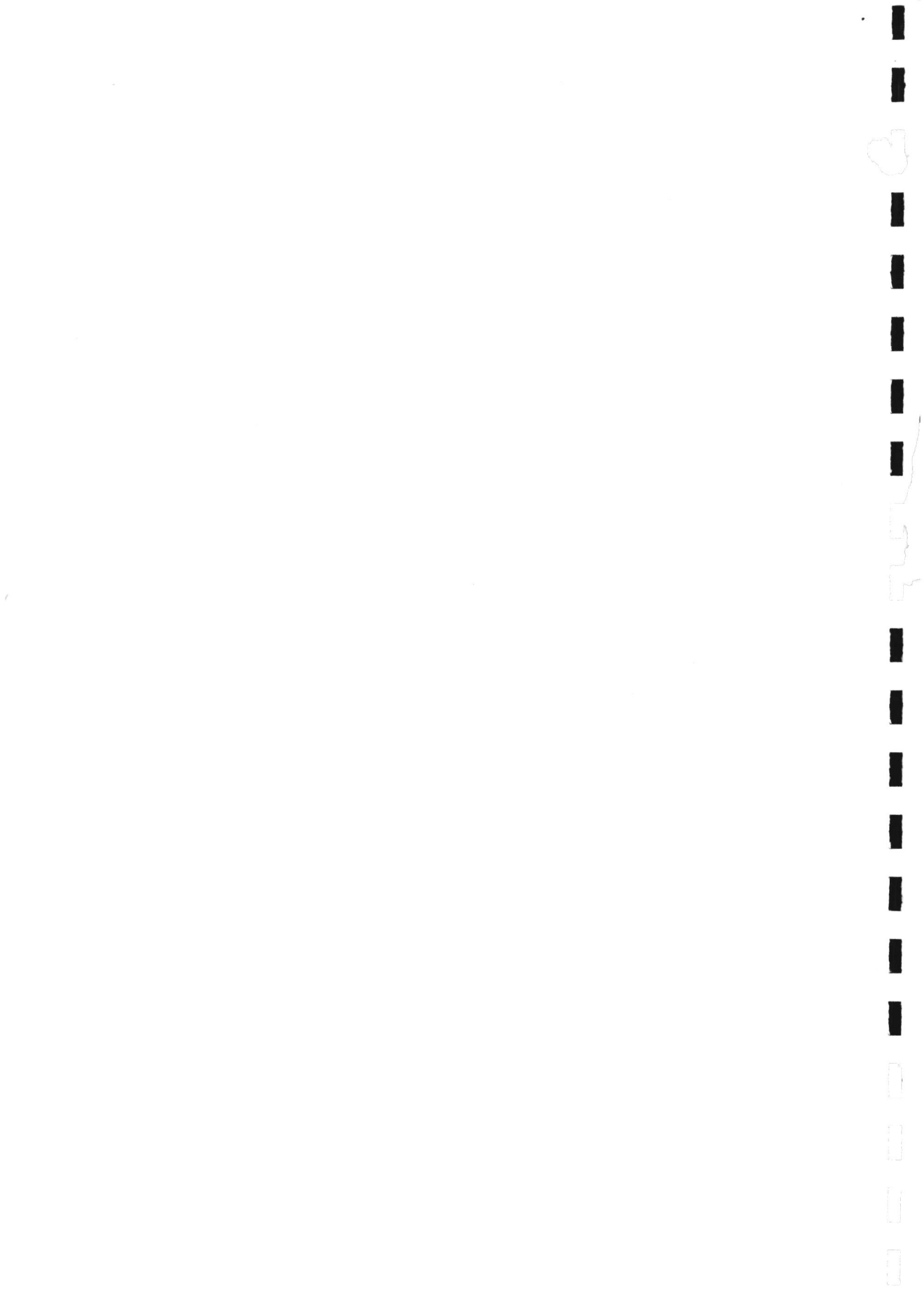
Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
Total			0	xxx

15. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	30,110,357.80	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	2,213,500.00	-
Receivables	0	-
Payables	0	-
Total	32,353,857.80	-

16. PRIOR YEAR ADJUSTMENTS

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



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17. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

S/N	ITEM/ DESCRIPTION	DATE OF PURCHASE	QTY	SERIAL NO.	EST VALUE
1	Fabric Chairs	15/10/2010	8 pcs		12,000.00
2	Executive Chairs	15/10/2010	3 pcs		18,000.00
3	Conference Table	15/10/2010	2 pcs		241,295.00
4	Desk	15/10/2010	6 pcs		24,000.00
5	Receptionist Desk	15/10/2010	1 pc		104,500.00
6	Metal Cabinet	15/10/2010	1pc		10,995.00
7	Open Wooden Gate	15/10/2010	3 pcs		281,400.00
8	Stapler	15/10/2010	1 pc		750.00
9	Calculator	15/10/2010	1 pc		850.00
10	Paper Punch	15/10/2010	1 pc		1,200.00
11	Padlock	15/10/2010	1 pc		300.00
12	Motor Vehicle	31/09/2009	1 pc		3,581,270.00
13	Digital Camera	31/08/2010	1 pc		8,000.00
14	Computer and all accessories (desk top printer)	Apr-12			60,000.00
15	Photocopier Machine/Printer	12-Apr	1 pc		16,000.00
16	Computer and all accessories (desk top printer)	12-Apr	1 pc		
17	Curtains	12-Apr			
18	Scanner	Jul-13	1 pc		
					4,360,560.00

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18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
0	xxx
0	xxx
0	xxx
0	xxx
0	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

