

REPUBLIC OF KENYA



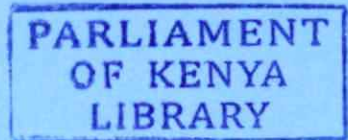
KENYA NATIONAL AUDIT OFFICE

*Paper Laid
By Hon. K. Ole Kletto
(Majority MP) on
need. 18.11.2015 (PM)
Mmw*



REPORT

OF



THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - GATANGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund (CDF) - Gatanga Constituency set out on pages 4 to 19, 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 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 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 judgment, 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.

Because of the matters described in the Basis for Disclaimer of Opinion, however paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Accuracy and completeness of the financial statements

The financial statements for the year ended 30 June 2014 did not include a statement of cash flows as required by IPSAS. In addition, no trial balance and ledgers were provided for audit review to support the financial statements' balances.

In the circumstances, the accuracy and the completeness of the financial statements as at 30 June 2014 could not be confirmed.

2.0 Unsupported Expenditure

The statement of receipts and payments reflects expenditure of Kshs.71,206,669 for the year ended 30 June 2014. However, a ledger and supporting schedules were not made available for audit review for the following expenditure categories;

Expenditure Category	Amount (Kshs.)
Use of goods and services	5,861,435.00
Committee Expenses	4,548,187.00
Total	<u>10,409,622.00</u>

In the circumstances, the propriety and accuracy of the above expenditure could not be confirmed.

3.0 Unexplained Variances

The statement of receipts and payments reflects expenditure of Kshs.71,206,669 as at 30 June 2014. However, the supporting schedule availed for audit review showed variances between the amounts in the schedules and amounts reflected in the financial statements in the following expenditure categories:

Expenditure Category	Amount as per the Financial Statement Kshs.	Amount as per the supporting Schedules Kshs.	Variances Kshs.
Compensation of Employees	1,747,065	1,550,129	196,936
Transfer to Other Government Units	28,896,090	29,089,116	(191,026)
Other Grants and Transfers	20,165,507	18,090,292	2,075,215
Acquisition of Assets	9,952,785	14,860,969	(4,908,184)

The above variances were not explained or reconciled. In the circumstances, the accuracy of the above expenditure could not be confirmed.

4.0 Irregular Procurement of Motor Vehicles

During the year under review, Gatanga CDF procured two motor vehicles from a firm at a total cost of Kshs.11,836,974. However, the CDF did not use the standard tender documents to invite bidders to quote and therefore there was no evidence that bidders were invited to quote. Further, the CDF did not indicate the motor vehicles specifications and therefore bidders quoted for the motor vehicle based on unspecified specifications.

In addition, it was observed that the CDF awarded the tender to the highest bidder without a valid explanation contrary to Public Procurement and Regulations, 2006

In view of the foregoing, Gatanga CDF may not have received value for its money by being denied the benefits of competitive bidding

5.0 Delayed Construction of an Ablution Block, Kitchen and Store at Mabanda CDF Offices

The Gatanga CDF disbursed and spent a total of Kshs 2,352,786 towards the construction of an ablution block, kitchen and store at Mabanda CDF offices. The said amount had been allocated to the project during 2012/2013 financial year. Physical verification however, revealed that the project had not been implemented at the time of audit, ten months after disbursement of the funds

In the circumstances, the propriety of the expenditure incurred in this project could not be confirmed

6.0 Undelivered Special Funeral Gear

During the year under review, Gatanga CDF procured a Funeral Hearse, Trolley and Lowering Gear (Special Funeral Gear) for Kirwara Sub-District at a cost of Kshs.1,200,000 However, despite full payment for the said special funeral gear

having been made on 10 January 2013, vide payment voucher No.478, the items had not been delivered by the time of conclusion of audit on 19 September 2014, approximately 8 months after the payment had been made. The advance payment is also contrary to Public Procurement Regulations and financial regulations.

In the circumstances, the propriety of expenditure of Kshs.1,200,000 could not be ascertained.

7.0 Irregularities in Purchase of Land for Karangi Day Secondary School

A sale agreement was entered into between a vendor and Karangi Secondary School by the Land Purchase Committee on 15 August 2011 for purchase of parcel No.LOC./16/MBUGITI/2161 measuring approximately 0.84 Hectares for a sum of Kshs.2,000,000. The funding was to be met by Gatanga CDF.

According to a valuation report from Zanconsult Valuers dated 16 August 2011, the said parcel of land was valued at Kshs.2,300,000. However, this valuation report was issued a day after the date of the sale agreement under unclear circumstances.

Further, according to records available, the contract sum of Kshs.2,000,000 was renegotiated in the year 2012 and an amount of Kshs.2,200,000 was agreed upon. It was explained that the increase in purchase price was attributed to the purchaser's default in meeting the original sale agreement. However, the variation of the original agreement was not formalized in writing. In addition, the contract did not provide for any remedy upon default of the contract by either party. Under such circumstances the basis upon which the final contract sum of Kshs.2,200,000 was arrived at could not be confirmed.

The sale agreement also provided that the purchaser shall take possession of the parcel of land upon payment of the second installment. However, physical verification on 18 September 2014 of the said parcel of land, which neighbours the school revealed that Karangi Secondary School had not taken possession of the land.

The sale agreement further provided that the last installment shall be paid upon obtaining the consent to transfer. However, despite full payment of the contract sum to the vendor, there was no evidence of such consent having been obtained or transfer of title to Karangi Secondary School.

In view of the foregoing, public funds may be lost in case the vender declines to transfer the parcel of land to Karangi Secondary School.

8.0 Procurement Irregularities in Construction of 20 Meter High Masts Security Lighting

During the year under review, Gatanga CDF paid Kshs.8,699,664 in respect of installation of 20-Meter High Mast Security Lighting in six shopping centres within Gatanga Constituency.

It was noted that a firm was awarded the tenders for installation in all the six shopping centers at a uniform contract sum of Kshs.1,647,664 per project making the contract sum for the six projects to be Kshs.9,885,984. However, no tender opening minutes

and evaluation reports were availed for audit review to show how the firm was awarded all the six contracts at a uniform price of Kshs.1,647,664. The works were later scaled down to Kshs.1,449,944 for each of the project.

Further, a tender for similar works at Kihumbu-ini and Gatura Shopping Centre was awarded to a firm at Kshs.1,647,664 instead of another who had quoted the lowest price of Kshs.1,195,960. In absence of evaluation reports it was not possible to ascertain why the lowest priced bidder was not awarded the tender.

In addition, it appears that the procurement that ought to have been one, was irregularly split into six procurements in order to avoid use of National Open Tender, contrary to the provisions of Section 30(1) of Public Procurement and Disposal Act, 2005. The CDF management was therefore in breach of procurement regulations.

9.0 Irregular Payment of Kshs. 996,500 for Unspecified Road Works

Gatanga CDF paid a total of Kshs.996,500 to a contractor vide payment voucher No. 474 dated 31 December 2013. The amount was purportedly paid for opening up a feeder road. It was, however, noted that there was no contract agreement between the contractor and Gatanga CDF. Instead, a copy of an agreement between Njunu Tea Factory and the contractor was irregularly used to support the payment. Further, there was no LSO raised by Gatanga CDF to the said contractor specifying the road works to be undertaken.

A visit to Njunu Tea Factory revealed that, the contractor was engaged by Njunu Tea Factory independently and paid using the factory funds during the period under review.

In view of the foregoing, Gatanga CDF irregularly paid Kshs.996,500 for works not undertaken at all, using a duplicated copy of an agreement between the Contractor and Njunu Tea Factory.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

4 September 2015

1/6
15 SEPTEMBER 2014



CONSTITUENCIES DEVELOPMENT FUND – GATANGA

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

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CONSTITUENCIES DEVELOPMENT FUND - GATANGA 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	Evans Machira
3.	District Accountant	James Nderi

(d) Fiduciary Oversight Arrangements

1. Henry Wallace Maina Chairman
2. Julius Waweru Nganga Member
3. Joseph Musau Member
4. Jane Wanjiku Njoroge Member
5. Irene Njeri Mburu Member
6. Judy Muthoni G Member
7. Isaac Munyiri Kinya Member
8. Emmah Wangui Muiruri Member
9. Fund Account Manager Gatanga Ex-officio Member
10. Deputy County Commissioner National Government Official (Member)

(e) Entity Headquarters

P.O. Box 63 -01000 Thika
CDF Gatanga Mabanda Office,
Along Thika-Gatanga Road

(f) Entity Contacts

Telephone: (254) 714 884 675
E-mail: cdfgatanga@cdf.go.ke

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

(g) Entity Bankers

Constituency CDF main banker

1. The Co-operative Bank,
Thika Branch,
Account Number 01120074416200
P.O.Box: 1815-01000 Thika

(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 –GATANGA 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 Gatanga 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 Gatanga 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 Gatanga 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 Gatanga 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.

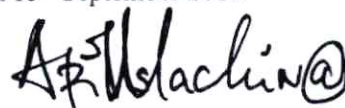
The Fund Account Manager in charge of the Gatanga CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Gatanga CDF financial statements were approved and signed on 15th September 2014.



Henry Maina
Chairman - CDFC



Evans Machira
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND –GATANGA 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	95,468,479	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
TOTAL RECEIPTS		95,468,479	0
PAYMENTS			
Compensation of Employees	4	1,747,065	0
Use of goods and services	5	5,861,435	0
Committee Expenses	6	4,548,187	0
Transfers to Other Government Units	7	28,898,090	0
Other grants and transfers	8	20,165,507	0
Social Security Benefits	9	33,600	0
Acquisition of Assets	10	9,952,785	0
Other Payments	11	-	0
TOTAL PAYMENTS		71,206,669	0
SURPLUS/DEFICIT		24,261,810	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatanga CDF financial statements were approved on 15th September 2014 and signed by:



Henry Maina
Chairman - CDFC



Evans Machira
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND –GATANGA CONSTITUENCY
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 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	40,680,760	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	851,500	0
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		41,532,260	0

REPRESENTED BY

Fund balance b/fwd 1st July...	16	17,270,450	0
Surplus/Deficit for the year		24,261,810	0
Prior year adjustments	17	0	0
NET LIABILITIES		41,532,260	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatanga CDF financial statements were approved on 15th September 2014 and signed by:



Henry Maina
 Chairman - CDFC



Evans Machira
 Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,747,065.00	0	1,747,065.00	1,780,665.00	0	100%
Use of goods and services	5,861,435.00	0	5,861,435.00	5,861,435.00	0	100%
Committee Expenses	4,548,187.00	0	4,548,187.00	4,548,187.00	0	100%
Transfers to Other Government Units	29,898,090.00	0	29,898,090.00	28,898,090.00	1,000,000	96.6%
Other grants and transfers	22,486,492.00	0	22,486,492.00	20,165,506.80	2,320,985.20	89.6%
Social Security Benefits	33,600.00	0	33,600.00	0	33,600	0
Acquisition of Assets	9,952,785.00	0	9,952,785.00	9,952,785.00	0	100%
Other Payments	0	0	0	0	0	
TOTALS	74,527,654		75,206,668.80	71,206,668.8		

The Gatanga CDF financial statements were approved on 15th September 2014 and signed by:



Henry Maina
Chairman - CDFC



Evans Machira
Fund Account Manager

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

VI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND –GATANGA 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 –GATANGA 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. ..A709800	18,759,262.30	0
	AIE No.....A709934	2,000,000.00	0
	AIE No ...A735529	27,811,060.80	0
	AIE No..... A750076	46,898,155.50	0
	TOTAL	95,468,478.60	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	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
	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND –GATANGA 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
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,669,900	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	77,165	0
Total	1,747,065	0

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

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	1,810,000	0
Communication, supplies and services	1,027,440	0
Domestic travel and subsistence	0	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	348,795	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	2,675,200	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	5,861,435	0

6. COMMITTEE EXPENSES

Description	2013-2014	2012 - 2013
	Kshs	Kshs
Other Committee Expenses	2,243,687	0
Committee Allowances	2,304,500	0
Total	4,548,187	0

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	29,089,116 28,898,090	0
	0	0
Transfers to Counties	0	0
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
	0	0
TOTAL	28,898,090	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	9,069,006	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	0	0
Other capital grants and transfers	11,096,500	0
		0
Total	18,090,292 20,165,506	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
	0	0
Total	0	0

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10. ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	2,352,785	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	7,600,000	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
<u>Financial Assets</u>	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
	0	0
Total	<u>14,860,959</u> 9,952,785	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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11. OTHER PAYMENTS

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>The Co-operative Bank, 01120074416200</i>	Kshs		40,680,760	0
<i>Name of Bank, Account No. & currency</i>			0	0
<i>Name of Bank, Account No. & currency</i>			0	0
			0	0
Total			40,680,760	0

13. CASH IN HAND

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

[Provide cash count certificates for each]

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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>
Emma Wangui	228,000		228,000
Dina Wanja	199,000	99,000	100,000
Dina Wanja	163,500	-	163,500
Dina Wanja	360,000	-	360,000
		-	
Total			851,500

15. Cash equivalents (short-term deposits)

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

16. BALANCES BROUGHT FORWARD

	<i>2013 - 2014</i>	<i>2012 - 2013</i>
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	17,270,450.20	-
	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Total	17,270,450.20	-

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Units	Description	COST	Status
1	Office Building – Mabanda	2,035,600	Good
1	CDF Land	249,000	Good
1	Office Building – Kakuzi	2,000,000	Good
1	Sharp Office Printer	36,000	Good
	Signal Testing and Installation	17,500	Good
3	Desktop Computers	105,000	Need Servicing
1	Septic Tank	450,000	Good
1	Outdoor TV aerial	19,000	Good
1	3 Com 8 Port Switch	9,500	Good
2	Charger pieces	7,000	Good
5	5 ft Office Tables	32,500	Good
1	6 ft Table	7,500	Good
	Cash Box	29,000	Good
1	Desktop Phone	20,000	Good
1	10ft Boardroom Table	13,500	Good
1	IBM CPU	225,000	Need Servicing
10	Paper Trays	1800	Good
1	Executive Twiver Chair	7,500	Good
1	Office Sofa Set	18,500	Good
4	Filling Cabinets	38,832	Good
44	Office Chairs	85,800	Good
1	17' Computer Monitor	30,000	Good
1	HP USB Keyboard	2,504	Good
2	HP Deskjet Printer	12,000	Good
3	UPS 50 Volts/4800 Watts	36,000	Good
1	HP Computer	52,000	Good
1	HP Printer	21,000	Good
4	Vault Guard/Power surge protection	6,000	Good
1	Sony Camera	22,000	Misplaced
1	Dell Laptop + Bag	4,000	Good
1	8GB Memory Card	2,000	Good
4	Padlocks	2,000	Good
1	Fabricated Tent 34x17ft 100 pax with ceiling cover		Good
2	Fabricated Tent 30x30ft 200 pax with ceiling cover		Good
500	Tent Chairs White		Good
2	Yamaha PWC mixer 16 Channels		Good
1	Heavy Duty speaker stand		Good
1	Speaker Cable		Good
3	Berinder Microphones		Good
2	Wireless Microphones		Good
2	Power Cable		Good
1	EV Speaker 15'		Good
1	Microphone Cable roll		Good
2	Sony Booster		Good
1	Microphone Stand		Good

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1	Landcruiser CDF Car		Good
1	Room Heater	4,000	Good

[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	851,500	-
Payables	0	-
	0	-
Total	851,500	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

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

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18.3 PAYABLES

Kshs	Kshs
0	
0	
0	
0	
<u>0</u>	
<u>0</u>	

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

A709800	18,759,262.30
A709934	2,000,000.00
A735529	27,811,060.80
A750076	46,898,155.50
TOTAL	95,468,478.60

