

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND-  
SUBUKIA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

*For perusal  
By the leader  
of the majority for  
Hon. Gen. Duale  
on Tuesday  
17/11/2015  
S.E.*

# 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 - SUBUKIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Subukia Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, 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 representation of financial statements in accordance with International Public Sector Accounting Standards (IPSAS) 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 Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance 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 at the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Funds 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 management, as well as evaluating the overall presentation of the financial statements.

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

### Basis for Qualified Opinion

#### 1. Receipts

The statement of receipts and payments for the year ended 30 June 2014 reflects transfers from CDF Board of Kshs.70,519,933. However, records held at the CDF Board reflects disbursements to the Subukia CDF totaling Kshs.118,945,238. The difference of Kshs.48,425,305 has not been reconciled or explained.

#### 2. Budgetary Control

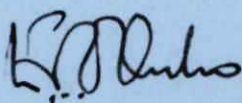
The Summary Statement of Appropriation indicated the final budget against an actual expenditure of Kshs. 51,124,376, with the following detailed variances (Under Absorbed Funds):

Payments	Budgeted Amount (Ksh)	Actual Amounts (Ksh)	Budget Variance (Ksh)	Variance %
Administration, M&E and Committee Expenses	5,943,345	1,930,040	4,013,305	68%
Transfer to other Government Units	37,935,832	31,250,000	6,685,832	18%
Other Grants and transfers	26,640,756	17,944,336	8,696,420	33%
	<b>70,519,933</b>	<b>51,124,376</b>	<b>19,395,557</b>	<b>28%</b>

The overall variance of budgeted and actual expenditure was 28%. Transfers to other Government units and other grants and transfers which are the core activity of CDF reported a variance of 33% and 18% respectively. Administration and monitoring had a variance of 68%. Under the circumstances, implementation of projects may be delayed therefore denying the community the intended benefit.

#### 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 Fund as at 30 June 2014, and its operations for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS), and comply with the Constituencies Development Fund Act, 2013.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

Nairobi

15 September 2015

[30<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Samuel Mwangi</b>
3.	District Accountant	<b>Dominic Gachanja</b>

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

NO	NAME	MEMBERSHIP CATEGORY	WARD	POSTION
1.	ANNE MITEMA	NATIONAL GOVERNMENT OFFICIAL	-	MEMBER
2.	NICHOLAS KOECH	MEN NOMINEE(YOUTH)	WASEGES	MEMBER
3.	PETER NJUGUNA	MEN NOMINEE	SUBUKIA	MEMBER
4.	DAVID KIMARU	MEN NOMINEE	KABAZI	MEMBER
5.	HELLEN MUTHONI	WOMEN NOMINEE (YOUTH)	WASEGES	MEMBER
6.	RHODAH YATOR	WOMEN NOMINEE	KABAZI	MEMBER
7.	MARGARET WANGARI	WOMEN NOMINEE	SUBUKIA	MEMBER
8.	RIDEMTA MUTITIKA	PERSON WITH DISABILITY	KABAZI	MEMBER
9.	JANET NDUNGE	NOMINEE FROM NGO	WASEGES	MEMBER
10.	SAMUEL MWANGI	OFFICER OF THE BOARD	-	EX OFFICIAL
11.	HON. NELSON GAICHUHIE	MEMBER OF NATIONAL ASSEMBLY	-	EX- OFFICIO

**(e) Subukia CDF Headquarters**

P.O. Box 86-20109  
LARE COMPLEX  
Nakuru- Nyahururu road  
Subukia, KENYA

**(f) Subukia CDF Contacts**

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

**(g) Subukia CDF Bankers**

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

1. EQUITY BANK  
GATE HOUSE BRANCH - NAKURU

**(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 – SUBUKIA 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 Subukia *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 Subukia *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 Subukia *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 Subukia *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 Subukia *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**

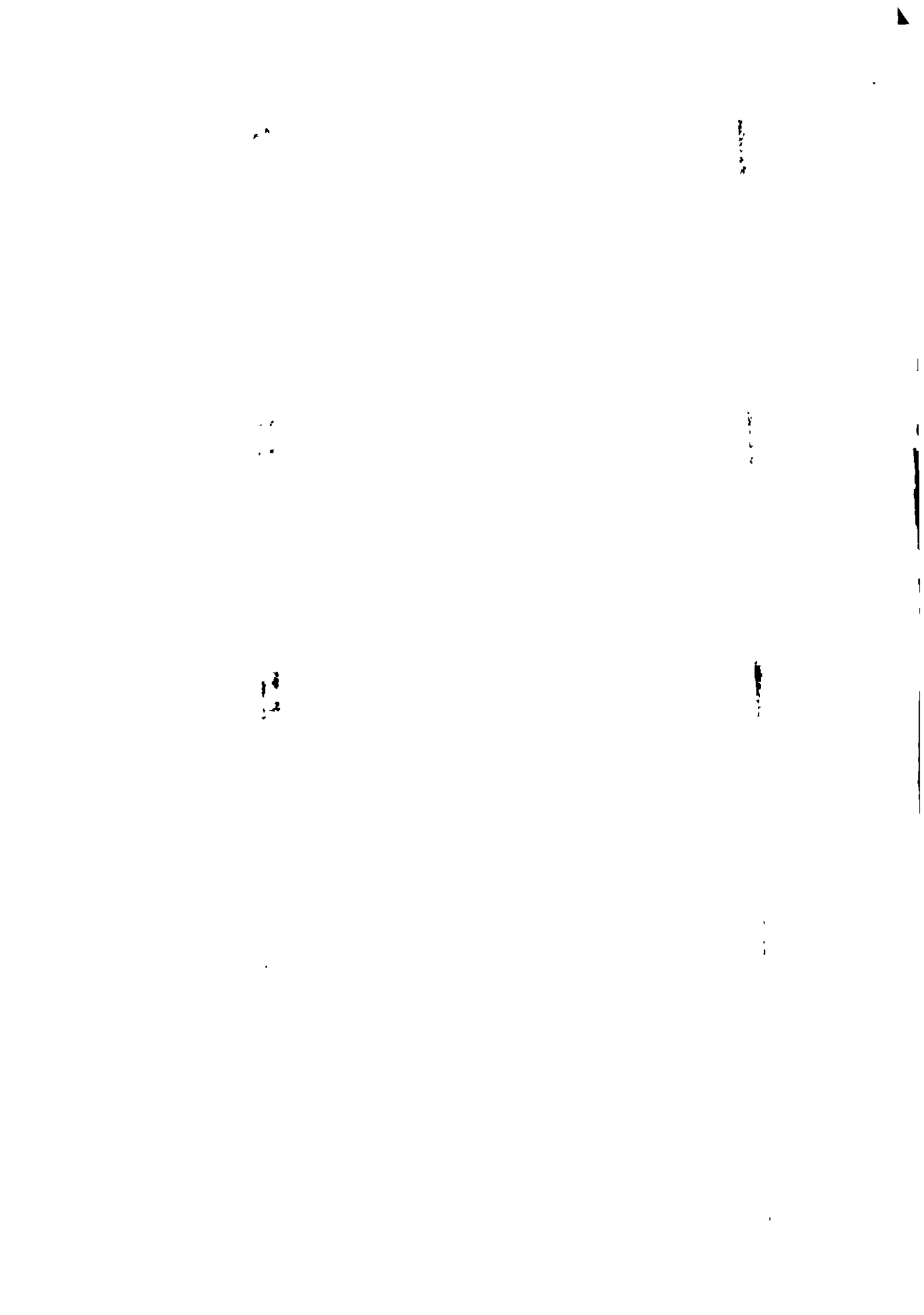
The Subukia *CDF* financial statements were approved and signed on 15/9 2014.

**Peter Njuguna**  
Chairman - CDFC



**Samuel Mwangi**  
Fund Account Manager





I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	70,519,933.00	XXX
Proceeds from Sale of Assets	2	-	XXX
Other Receipts	3	-	XXX
<b>TOTAL RECEIPTS</b>		<b>70,519,933.00</b>	<b>XXX</b>
<b>PAYMENTS</b>			
Compensation to employees	4	275,280.00	XXX
Use of goods and services	5	1,050,060.00	XXX
Committee Expenses	6	604,700.00	XXX
Transfers to Other Government Units	7	31,250,000.00	XXX
Other grants and transfers	8	17,944,336.00	XXX
Social Security Benefits	9	-	XXX
Acquisition of Assets	10	-	XXX
Other Payments	11	-	XXX
<b>TOTAL PAYMENTS</b>		<b>51,124,376.00</b>	<b>XXX</b>
<b>SURPLUS/DEFICIT</b>		<b>19,395,557.00</b>	<b>XXX</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Subukia CDF financial statements were approved on 15/9/ 2014 and signed by:

Peter Njuguna  
 Chairman - CDFC



Samuel Mwangi  
 Fund Account Manager



## II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

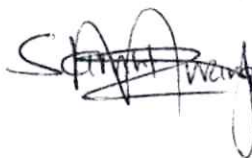
	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	19,540,569.00	XXX
Cash Balances (sale of tenders,hire of grader)	13	-	XXX
Outstanding Imprests	14	468,060.00	XXX
Cash Equivalents ( eg sale of tender doc held in bankers che	15	-	XXX
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,008,629.00</b>	XXX
<b>LESS: FINANCIAL LIABILITIES</b>			
<b>Retention</b>		145,012.00	XXX
<b>Unsurrendered Imprest</b>		468,060.00	XXX
<b>Total Financial Liabilities</b>		<b>613,072.00</b>	XXX
<b>REPRESENTED BY</b>			
<b>Fund balance B/F</b>		-	XXX
<b>Surplus / Deficit for the year</b>		<b>19,395,557.00</b>	XXX
<b>Fund balance b/fwd 1st July...</b>	16	-	XXX
<b>Surplus/Deficit for the year ( from stm of receipt &amp; expenditure</b>		19,395,557.00	XXX
<b>Prior year adjustments</b>	17	-	XXX
<b>NET LIABILITIES</b>		<b>20,008,629.00</b>	XXX

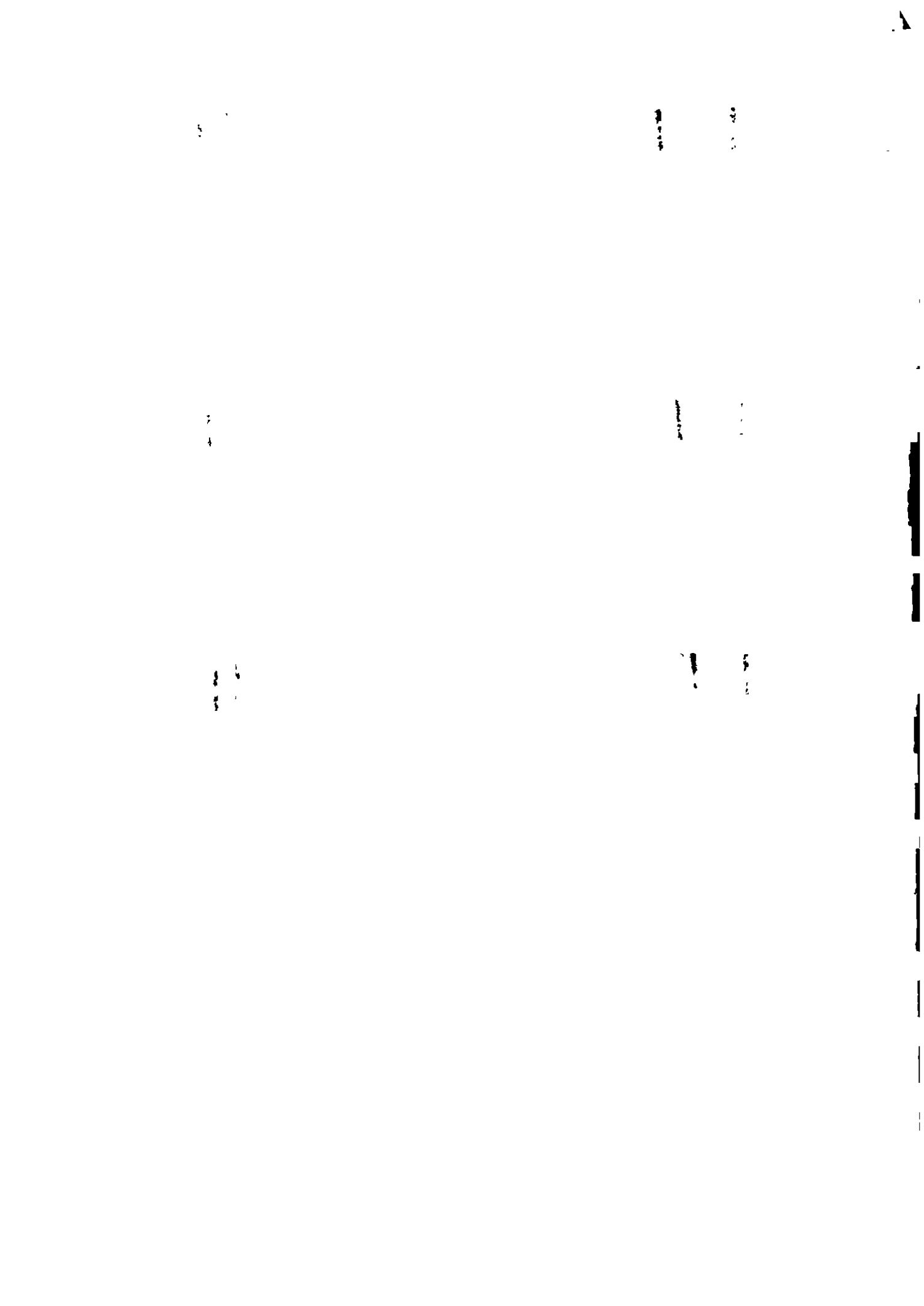
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/9/2014 and signed by:

CDFC Chairman



Fund Account Manager





**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	616,644.00	-	616,644.00	275,280.00	341,364.00	0.45
Use of goods and services	1,977,586.00	-	1,977,586.00	1,050,060.00	927,526.00	0.53
Committee Members Expenses	3,349,115.00	-	3,349,115.00	604,700.00	2,744,415.00	0.18
Transfers to Other Government Units	37,935,832.00	-	37,935,832.00	31,250,000.00	6,685,832.00	0.82
Other grants and transfers	26,640,756.00	-	26,640,756.00	17,944,336.00	8,696,420.00	0.67
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>70,519,933.00</b>	<b>-</b>	<b>70,519,933.00</b>	<b>51,124,376.00</b>	<b>19,395,557.00</b>	<b>2.66</b>

The entity financial statements were approved on 25/9 2014 and signed by:

CDFC Chairman

**Peter Njuguna**  
Chairman - CDFC



Fund Account Manager

**Samuel Mwangi**  
Fund Account Manager



**CONSTITUENCIES DEVELOPMENT FUND - SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

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

**IV. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

<b>1 TRANSFERS FROM CDF BOARD</b>				
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330407	Normal Allocation	CDF BOARD	28,207,973.20	xxx
		CDF BOARD	42,311,959.80	xxx
1330408	Conditional grants	AIE NO...	-	xxx
		AIE NO...	-	xxx
		<b>TOTAL</b>	<b>70,519,933.00</b>	<b>xxx</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
3510202		Receipts from the Sale of Buildings	-	xxx
3510601		Receipts from the Sale of Vehicles and Transport Equipment	-	xxx
3510801		Receipts from the Sale Plant Machinery and Equipment	-	xxx
3510803		Receipts from the Sale of office and general equipment	-	xxx
		<b>Total</b>	<b>-</b>	<b>xxx</b>

**3 OTHER RECEIPTS**

<b>3 OTHER RECEIPTS</b>				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
1410107		Interest Received	-	xxx
1410405		Rents	-	xxx
1420601		Sale of tender documents	-	xxx

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

	1450207	Other Receipts Not Classified Elsewhere (specify)	-	xxx
		<b>Total</b>	-	<b>xxx</b>

**4. COMPENSATION OF EMPLOYEES**

2110000	4 COMPENSATION OF EMPLOYEES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2110201	Basic wages of contractual employees	275,280.00	-
	2110202	Basic wages of casual labour	-	-
	<b>Personal allowances paid as part of salary</b>			
	2110301	House allowance	-	-
	2110314	Transport allowance	-	-
	2110320	Leave allowance	-	-
	2110326	Other personnel payments	-	-
	2710120	gratuity		
		<b>Total</b>	<b>275,280.00</b>	<b>-</b>

**5. USE OF GOODS AND SERVICES**

2200000	5 USE OF GOODS AND SERVICES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2210100	Utilities, supplies and services	50,000 00	xxx
	2210104	Office rent	-	-
	2210200	Communication, supplies and services	50,000.00	xxx
	2210300	Domestic travel and subsistence	-	xxx
	2210500	Printing, advertising and information supplies & services	-	xxx
	2210600	Rentals of produced assets	-	xxx

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

	2210700	Training expenses	-	xxx
	2210800	Hospitality supplies and services	-	xxx
	2210900	Insurance costs	-	xxx
	2211000	Specialized materials and services	-	xxx
	2211100	Office and general supplies and services	150,000.00	xxx
	2211200	Fuel, Oil, & Lubricants	-	
	2211300	Other operating expenses	100,000.00	xxx
	2220100	Routine maintenance – vehicles and other transport equipment	700,060.00	xxx
	2220200	Routine maintenance – other assets	-	xxx
		<b>Total</b>	<b>1,050,060.00</b>	<b>xxx</b>

**6. COMMITTEE EXPENSES**

<b>2210800</b>	<b>6 COMMITTEE EXPENSES</b>			
	<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>	
		<b>Kshs</b>	<b>Kshs</b>	
	2210802	sitting allowances	492,000.00	xxx
	2210809	M&E allowances	112,700.00	xxx
	2210809	transport allowances	-	xxx
		<b>Total</b>	<b>604,700.00</b>	<b>xxx</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>2630200</b>	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>	
		<b>Kshs</b>	<b>Kshs</b>	
	2630204	Transfers to primary schools	13,550,000.00	xx

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

	2630205	Transfers to secondary schools	13,600,000.00	XX
	2630206	Transfers to Tertiary institutions	1,000,000.00	XX
	2630207	Transfers to Health institutions	3,100,000.00	XX
		<b>TOTAL</b>	<b>31,250,000.00</b>	<b>XX</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2640101	Bursary -Secondary	1,728,000.00	XX
	2640102	Bursary -Tertiary	7,905,576.00	XX
	2640104	Bursary-Special schools	272,000.00	XX
	2640105	Mocks & CAT	-	XX
	2640504	water	1,650,000.00	XX
	2640505	Agriculture (food security)	-	XX
	2640506	Electricity projects	-	XX
	2640507	Security	4,590,000.00	XX
	2640508	Roads	1,798,760.00	XX
	2640509	Sports	-	XX
	2640510	Environment	-	XX
	2640200	Emergency Projects (specify)	-	XX
		<b>Total</b>	<b>17,944,336.00</b>	<b>XX</b>

**9. SOCIAL SECURITY BENEFITS**

2120000	9 SOCIAL SECURITY BENEFITS			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

	2120101	Employer contribution to NSSF	2,400.00	XX
		<b>Total</b>	<b>2,400.00</b>	<b>XX</b>

**10. ACQUISITION OF ASSETS**

3100000	10 ACQUISITION OF ASSETS			
		<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings	-	XX
	3110202	Construction of Buildings	-	XX
	3110302	Refurbishment of Buildings	-	XX
	3110701	Purchase of Vehicles	-	XX
	3110704	Purchase of Bicycles & Motorcycles	-	
	3110801	Overhaul of Vehicles	-	XX
	3111001	Purchase of Office furniture and fittings	-	XX
	3111002	Purchase of computers ,printers and other IT equipments	-	XX
	3111005	Purchase of photocopier	-	XX
	3111009	Purchase of other office equipments	-	XX
	3111112	Purchase of soft ware	-	XX
	3130101	Acquisition of Land	-	XX
		<b>Total</b>	-	XX

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	XXX
Civil Contingency Reserves	-	XXX

# CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY

## Reports and Financial Statements

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

Capital Transfers to Non-Financial Public Enterprises	-	xxx
Capital Transfer to Public Financial Institutions and Enterprises	-	xxx
Capital Transfer to Private Non-Financial Enterprises	-	xxx
Other expenses	-	xxx
Domestic Accounts	-	xxx
	-	xxx

### 12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY BANK A/C NO 02620229565	32,390,148.40	xxx
Name of Bank, Account No & currency	-	xxx
Name of Bank, Account No. & currency	-	xxx
<b>Total</b>	<b>32,390,148.40</b>	

### 13. CASH IN HAND

13 CASH IN HAND			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Sale of tender	-	xxx
	Hire of graders	-	xxx
	Hire of hall	-	xxx
	Other receipts (specify)	-	xxx
	<b>Total</b>	<b>-</b>	<b>xxx</b>

### 14. OUTSTANDING IMPRESTS

14 OUTSTANDING IMPREST			
Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
SAMUEL MWANGI	468,060.00	-	468,068.00
<b>Total</b>	<b>468,060.00</b>		<b>468,068.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

**15 Cash equivalents (short-term deposits)**

<b>15 Cash equivalents (short-term deposits)</b>		
<b>Name of Bank, Account No.</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Sale of tender docs held in banker chq</i>	-	xxx
<i>Describe the nature of deposit</i>	-	xxx
<i>Describe the nature of deposit</i>	-	xxx
<i>Describe the nature of deposit</i>	-	xxx
<b>Total</b>	-	<b>xxx</b>

**16 BALANCES BROUGHT FORWARD**

<b>16 BALANCES BROUGHT FORWARD</b>		
	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	xx
Cash in hand	-	xx
Cash equivalents (short-term deposits)	-	xx
Imprest	-	xx
<b>Total</b>	-	<b>xx</b>

*[Provide short appropriate explanations as necessary]*

**17 PRIOR YEAR ADJUSTMENTS**

<b>PRIOR YEAR ADJUSTMENTS</b>		
	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	xx
Cash in hand	-	xx
Cash equivalents (short-term deposits)	-	xx
Imprest	-	xx
<b>Total</b>	-	<b>xx</b>

**18 OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

<b>TYPE OF FURNITURE.</b>	<b>ASSET SERIAL NO.</b>	<b>ACQUISITION DATE.</b>	<b>COST (KSH).</b>	<b>CURRENT CONDITION.</b>
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# CONSTITUENCIES DEVELOPMENT FUND - SUBUKIA CONSTITUENCY

## Assets and Financial Statements

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

ED VISITORS CHAIR.	CDF/140/01.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/02.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/03.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/04.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/05.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/06.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/07.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/08.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/09.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/10.			GOOD CONDITION.
ED VISITORS CHAIR.	CDF/140/11.			GOOD CONDITION.
TORS CHAIRS.	CDF/140/12.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
TORS CHAIRS.	CDF/140/13.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
TORS CHAIRS.	CDF/140/14.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
TORS CHAIRS.	CDF/140/15.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
TORS CHAIRS.	CDF/140/16.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
TORS CHAIRS.	CDF/140/17.	6 <sup>th</sup> OCT, 2009.	2,552.	GOOD CONDITION.
RETARY CHAIR.	CDF/140/18.	6 <sup>th</sup> OCT, 2009.	6,580.	GOOD CONDITION.
CUTIVE CHAIR.	CDF/140/19.	6 <sup>th</sup> OCT, 2009.	20,820.	GOOD CONDITION.
OFFICE CHAIR.	CDF/140/20.	6 <sup>th</sup> OCT, 2009.	7,660.	GOOD CONDITION.
CE TABLE WITH ENSION.	CDF/140/21.	6 <sup>th</sup> OCT, 2009.	27,400.	GOOD CONDITION.
CE TABLE WITH ENSION.	CDF/140/22.	6 <sup>th</sup> OCT, 2009.	51,238.	GOOD CONDITION.
CEPTION DESK.	CDF/140/23.	6 <sup>th</sup> OCT, 2009.	25,040.	GOOD CONDITION.
LING CABINET4-DOOR.	CDF/140/24.	6 <sup>th</sup> OCT, 2009.	23,530.	GOOD CONDITION.
LING CABINET2-DOOR.	CDF/140/25.	6 <sup>th</sup> OCT, 2009.	27,420.	GOOD CONDITION.
E BOARD.	CDF/140/26.	6 <sup>th</sup> OCT, 2009.		GOOD CONDITION.
ALL KITCHEN TABLE.	CDF/140/27.			GOOD CONDITION.
FICE TABLE.	CDF/140/28.			GOOD CONDITION.
LING CABINET4-DOOR.	CDF/140/29.			GOOD CONDITION.
BLE.	CDF/140/30.			GOOD CONDITION.
OTOCOPIER	CDF140/001.	2007.	150,000.	GOOD/WORKING.
PTOP	CDF140/002.	23/09/09.	75,000.	GOOD/WORKING.
TORBIKE	CDF140/003.	25/11/09	298,000	GOOD/WORKING.
PER PUNCH	CDF140/004.	2010.	300.	GOOD/WORKING.
CULATOR	CDF140/005.	2010.	950.	GOOD/WORKING.
CULATOR	CDF140/006.	2010.	2,200.	GOOD/WORKING.
APLER	CDF140/007.	2010.	300.	GOOD/WORKING.
ANDROVER	CDF/140/008	22/7/2011	5,071,179	GOOD/WORKING.

18.2

### RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
.00	
OTHER RECEIVABLES (SPECIFY)	

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

**18.2 PAYABLES**

	Kshs xxx	Kshs xxx
Payment to contractor( retention)	145,012.10	xxx
	<b>145,012.10</b>	<b>xxx</b>

**18.3 FUNDS DUE TO PROJECTS**

NO	PROJECTS NAME	ACTIVITY	AMOUNT
1	SUBUKIA COMBINED KABAZI COMBINED	Buying of sports gears	400,000.00
2	MBOGOINI COMBINED	Buying of sports gears	100,000.00
3		Buying of sports gears	100,000.00
4	OLBONATA PRIMARY SCHOOL	Planting of trees in the school	50,000.00
5	KIRIMA PRIMARY SCHOOL	Planting of trees in the school	50,000.00
6	ARASH PRIMARY & SECONDARY SCHOOLS	Planting of trees in the school	100,000.00
7	MIHANGO PRIMARY SCHOOL	Planting of trees in the school	100,000.00
8	EDGEWOOD PRIMARY SCHOOL	Planting of trees in the school	50,000.00
9	MUNANDA DISPENSARY	Planting of trees in the dispensary	50,000.00
10	MBURU GICHUA PRIMARY SCHOOL	Completion of two classes( flooring, plastering, painting & verandah)	250,000.00
11	RUIRU SECONDARY SCHOOL	Construction of one classroom	600,000.00
12	KIENI SECONDARY SCHOOL	Construction of latrines. ( 16 doored)	450,000.00
13	MUUNGANO WATER PROJECT	Construction of a water intake	300,000.00
14	MARANA WATER PROJECT	Construction of a water intake	200,000.00
15	MUNANDA WATER PROJECT	Piping and construction of water points	1,000,000.00

**CONSTITUENCIES DEVELOPMENT FUND – SUBUKIA CONSTITUENCY**

**Reports and Financial Statements**

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

16	EDGEWOOD WATER	Piping	300,000.00
17	SUBUKIA VALLEY WATER PROJECT	Construction of an intake and piping	300,000.00
18	SIMBOIYON DISPENSARY	Construction of three treatment rooms and lab equipments(ksh 600,000)(ksh 303,073)	903,073.00
19	MUNANDA DISPENSARY	Construction of fabricated Nurses house	800,000.00
20	IGWAMITI DISPENSARY	Construction of fabricated Nurses house	982,759.00
21	TETU DISPENSARY	Construction of fabricated Nurses house	900,000.00
22	SIMBOIYON DISPENSARY	Construction of fabricated Nurses house	900,000.00
23	WEI DISPENSARY	Construction of fabricated Nurses house	900,000.00
24	DO's COMPOUND KABAZI	Fencing using concrete poles.	200,000.00
25	SOLAI-NYAKINYWA-BARAKA ROAD	construction of two culvert bridges, grading and bush clearing)	800,000.00
26	KAHATIA MUNANDA DAM ROAD	spot gravelling	400,000.00
27	NISSI-KIMAGO SLAGHTER HOUSE ROAD	light grading, spot gravelling culvert bridge	430,714.00
28	KANGEMI-MUMUI PRI SCHOOL ROAD	construction of culvert bridge and spot gravelling	400,000.00
	<b>TOTAL</b>		<b>12,016,546.00</b>