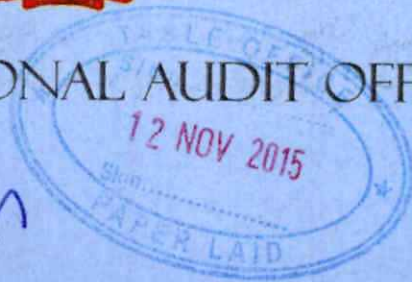


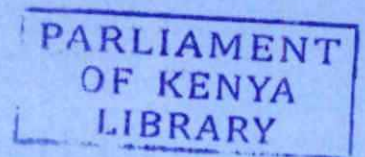


KENYA NATIONAL AUDIT OFFICE



*By Hon. A. Drake, LOM
on Thurs 12.11.2015 (pm)
KMMW*

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KILIFI SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311782
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kilifi South set out on pages 4 to 20, which comprise of the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows and the 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 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 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 audit 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 audit opinion.

Basis for Adverse Opinion

1. Transfers from CDF Board

The statement of receipts and payments as at 30 June 2014 reflects a balance of Kshs.31,336,712 as transfer from the CDF Board. However, a review of the Fund's bank statement indicates that the Fund received an amount of Kshs.47,065,068 on 26 June 2014 from the Constituency Development Fund Board which had not been recorded in the Fund's books of account as at 30 June 2014.

Consequently, the accuracy and completeness of transfers from the CDF Board amount of Kshs.31,336,712 as at 30 June 2014 could not be ascertained.

2. Disbursements to the Former Bahari Constituency

The former Bahari Constituency was split into Kilifi South and Kilifi North Constituencies. According to CDF Financial Management Guidelines reference CDF Board Circulars/Vol.1.1/167 dated 17 July 2013, the banks of the parent constituency were to be used for disbursement of funds for the financial year 2012/2013 and the preceding financial years and be closed after all such funds are disbursed to Project Management Committees (PMCs) and on preparation of bank reconciliation statements. According to the bank statement of the defunct Bahari Constituency, a total of Kshs.91,637,490 was received from CDF Board during the financial year. Further, the bank statement of the defunct fund indicates that a total of Kshs.93,473,256 was disbursed from the bank account during the financial year. However, the funds disbursed to projects in Kilifi South constituency have not been accounted for in these financial statements.

3. Bank Balances

Included in the statement of financial assets and liabilities as at 30 June 2014 is cash and cash equivalents balance of Kshs.8,416,956. However, a review of the bank reconciliations indicated that the Fund had received an amount of Kshs.47,065,068 which had not been in the reported bank balance as at 30 June 2014. In addition, there was no evidence that the bank balances as at 30 June 2014 for the various Project Management Committees' have been included in the Fund's cash and cash equivalents balance of Kshs.8,416,956.

In the circumstances, the accuracy and completeness of Kshs.8,416,956 as at 30 June 2014 could not be ascertained.

4. Outstanding Imprest

The statement of assets and liabilities reflects an outstanding imprest balance of Kshs.302,000 as at 30 June 2014. However, audit review of the imprest records revealed that the balance relates to multiple imprest issued to one officer on different dates during the year under review that had not been surrendered as at 30 June 2014. In addition, the

imprest balance as per the cashbooks provided for audit was Kshs.450,000 resulting in an unexplained and unreconciled variance of Kshs.148,000.

Consequently, the validity and accuracy of the outstanding imprest balance of Kshs.302,000 as at 30 June 2014 could not be confirmed.

5. Transfers to Other Government Entities and other Grants and Transfers

During the year under audit, the Constituency Development Fund Committee made payments amounting to Kshs.18,228,754 being transfer to other Government entities of Kshs.12,630,000 and other grants and transfers of Kshs.5,598,754. However, contrary to Section 33 of the CDF Act, 2013, the Project Management Committees did not provide for audit project expenditure reports.

In the circumstances, the accuracy, propriety and regularity of the transfers to other Government entities amounting to Kshs.12,630,000 and other grants and transfers amounting to Kshs.5,598,754 could not be ascertained.

6. Unremitted Taxes

Bank reconciliation statement as at 30 June 2014 reflects outstanding cheques amounting to Kshs.928,959 which includes Kshs.88,172 in respect of PAYE, which had not been remitted to the Kenya Revenue Authority. In addition, there was no evidence of deducting withholding taxes upon payment to contractors and remittance of the same to Kenya Revenue Authority.

Consequently, the Fund in is contravention of the Income Tax Law.

Adverse Opinion

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

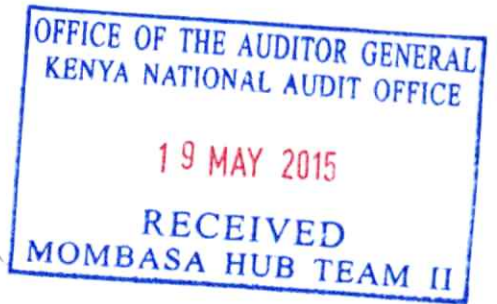


Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 August 2015





CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH

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)

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	3
III. STATEMENT OF RECEIPTS AND PAYMENTS	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	5
V. STATEMENT OF CASH FLOW.....	6
VI. SUMMARY STATEMENT OF APPROPRIATION.....	7
VII. SIGNIFICANT ACCOUNT POLICIES.....	8
VIII. NOTES OF THE FINANCIAL STATEMENTS.....	11



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 *Fund'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	George Juma
3.	District Accountant	Julius Muchohi

(d) Fiduciary Oversight Arrangements

Hon. Mustafa Idd	Ex-officio member
Ali Amani Rubea	Chairman
Fund Account Manager	Ex-officio member
Deputy County Commissioner	National Government Official (Member)
Patrick Jambo Haro	Member (Secretary)
Shaban Mwazani Salim	Member
Caroline Bahati Wekesa	Member
Janet Chengo Sadaka	Member
Mariam Chitsaka Jabali	Member
Patterson Finyange Mwamu	Member
Lucas Mutsonga Vumbi	Member

(e) Entity Headquarters

P.O. Box 1368-80108
 Kikambala Posta stage
 Off Mombasa Malindi highway
 Kilifi, Kenya

(f) Entity Contacts

E-mail: kilifisouth@cdf.go.ke

(g) Entity Bankers

Co-operative Bank
Mtwapa Branch
Account Number 01141143001500
P.O. Box 521-80109
Mtwapa, Kenya.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kilifi South 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 Kilifi South 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 Kilifi South 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 Kilifi South 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.

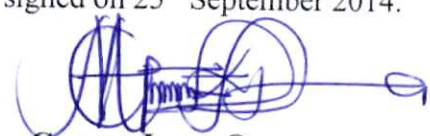
The Fund Account Manager in charge of the Kilifi South CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency’s funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Kilifi South CDF financial statements were approved and signed on 25th September 2014.



Ali Amani Rubea
Chairman - CDFC



George Juma Onesmus
Fund Account Manager

KILIFI SOUTH CONSTITUENCY
FUNDS ACCOUNTS MANAGER
P. O. Box 1368 – 80108, KILIFI

DATE:.....

THE HISTORY OF THE
CITY OF BOSTON
FROM 1630 TO 1880
BY
JOHN B. HENNING




CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Ks
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	31,336,712.00 ✓	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	50,000.00 ✓	
TOTAL RECEIPTS		31,386,712.00	
PAYMENTS			
Compensation to employees	4	1,059,124.00	
Use of goods and services	5	688,693.00	
Committee Expenses	6	1,477,000.00	
Transfers to Other Government Units	7	12,630,000.00	
Other grants and transfers	8	5,598,754.00	
Social Security Benefits	9	16,280.00	
Acquisition of Assets	10	-	
Other Payments	11	1,499,905.00	
TOTAL PAYMENTS		22,969,756.00	
SURPLUS/DEFICIT		8,416,956.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South CDF financial statements were approved on 25th September, 2014 and signed by:


Ali Amani Rubea
Chairman - CDFC


George Juma Onesmus
Fund Account Manager

KILIFI SOUTH CONSTITUENCY
 FUNDS ACCOUNTS MANAGER
 P. O. Box 1368 – 80103, KILIFI
 DATE:.....

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	8,114,956.00	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	302,000.00	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u>8,416,956.00</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0.00	
Surplus/Defict for the year		8,416,956.00	
Prior year adjustments	17	-	
NET LIABILITIES		<u>8,416,956.00</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South CDF financial statements were approved on 25th September, 2014 and signed by:

Ali Amani Rubea
 Chairman - CDFC


 George Juma Onesmus
 Fund Account Manager


KILIFI SOUTH CONSTITUENCY
 FUNDS ACCOUNTS MANAGER
 P. O. Box 1368 – 80103, KILIFI.
 DATE:.....

V. STATEMENT OF CASHFLOW

Receipts for operating Activities			
Transfers from the CDF Board	1	31,336,712.00	
Other Revenues	3	<u>50,000.00</u>	31,386,712.00
Payments for operating expenses			
Compensation of Employees	4	1,059,124.00	
Use of goods and services	5	688,693.00	
Committee Expenses	6	1,477,000.00	
Transfers to Other Government Units	7	12,630,000.00	
Other grants and transfers	8	5,598,754.00	
Social Security Benefits	9	16,280.00	
Other Expenses	11	<u>1,499,905.00</u>	22,969,756.00
Adjusted for:			
Adjustments during the year			0
Net cashflow from operating activities			8,416,956.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	
Acquisition of Assets	10	0	
Net cash flows from Investing Activities			0
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			8,416,956.00
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year			0
Cash and cash equivalent at END of the year	16	0	8,416,956.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilifi South CDF financial statements were approved on 25th September 2014 and signed by:

Ali Amani Rubea
Chairman - CDFC


George Juma Onesmus
Fund Account Manager

KILIFI SOUTH CONSTITUENCY
FUNDS ACCOUNTS MANAGER
P. O. Box 1368 - 80109, KILIFI

DATE:.....

VI: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	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	1,888,104.00	-	1,888,104.00	1,059,124.00	794,180.00	57.94
Use of goods and services	2,525,286.00	-	2,525,286.00	688,693.00	1,569,393.00	62.15
Committee Expenses	2,215,770.00	-	2,215,770.00	1,477,000.00	738,770.00	37.85
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	51,731,585.00	-	51,731,585.00	12,630,000.00	39,101,585.00	24.41
Other grants and transfers	18,464,755.00	-	18,464,755.00	5,598,754.00	12,866,001.00	30.32
Social Security Benefits	16,280.00	-	16,280.00	16,280.00	0	100.00
Acquisition of Assets	-	-	-	-	-	-
Other Payments	1,500,000.00	-	1,500,000.00	1,499,905.00	95.00	99.99
TOTALS	78,341,780.00	-	78,341,780.00	22,969,756.00	55,070,024.00	

The Kilifi South CDF financial statements were approved on 25th September 2014 and signed by:

Ali Amani Rubea
Chairman - CDFC


George Juma Onesmus
Fund Account Manager

KILIFI SOUTH CONSTITUENCY
FUNDS ACCOUNTS MANAGER
P.O. Box 1368 - 80109, KILIFI.

DATE:

VII. 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. 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 Kilifi South CDF.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to Kilifi South CDF 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 fund 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 – KILIFI SOUTH

Reports and Financial Statements

For the year ended June 30, 2014

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 – KILIFI SOUTH

Reports and Financial Statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the fund 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 fund 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 fund'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 fund'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 fund 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 – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.709997	2,000,000.00	0
	AIE NO.735518	29,336,712.00	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	31,336,712.00	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	0.00	
Receipts from the Sale Plant Machinery and Equipment	0.00	
Receipts from Sale of Certified Seeds and Breeding Stock	0.00	
Receipts from the Sale of Strategic Reserves Stocks	0.00	
Receipts from the Sale of Inventories, Stocks and Commodities	0.00	
Disposal and Sales of Non-Produced Assets	0.00	
Receipts from the Sale of Strategic Reserves Stocks	0.00	
Total	0.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0.00	
Profits and Dividends	0.00	
Rents	0.00	
Other Property Income	0.00	
Sales of Market Establishments	0.00	
Receipts from Administrative Fees and Charges	0.00	
Receipts from Administrative Fees and Charges - Collected as AIA	0.00	
Receipts from Incidental Sales by Non-Market Establishments	0.00	
Receipts from Sales by Non-Market Establishments	0.00	
Receipts from Sale of Incidental Goods/tender documents	50,000.00	
Fines Penalties and Forfeitures	0.00	
Receipts from Voluntary transfers other than grants	0.00	
Other Receipts Not Classified Elsewhere	0.00	
Total	50,000.00	

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent/contractual employees	1,059,124.00	
Basic wages of temporary employees	0.00	
Personal allowances paid as part of salary	0.00	
Personal allowances paid as reimbursements	0.00	
Personal allowances provided in kind	0.00	
Pension and other social security contributions	0.00	
Compulsory national social security schemes	0.00	
Compulsory national health insurance schemes	0.00	
Social benefit schemes outside government	0.00	
Other personnel payments	0.00	
Total	1,059,124.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	0.00	
Office rent	180,000.00	
Communication, supplies and services	0.00	
Domestic travel and subsistence	0.00	
Foreign travel and subsistence	0.00	
Printing, advertising and information supplies & services	0.00	
Rentals of produced assets	0.00	
Training expenses	0.00	
Hospitality supplies and services	0.00	
Insurance costs	0.00	
Specialised materials and services	0.00	
Office and general supplies and services	82,800.00	
Fuel, oil and lubricants	249,929.00	
Other operating expenses	00.00	
Routine maintenance – vehicles and other transport equipment	175,964.00	
Routine maintenance – other assets	0.00	
Total	688,693.00	

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	
Committee allowance	1,477,000.00	
Total	1,477,000.00	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Primary Schools	5,830,000.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH**Reports and Financial Statements****For the year ended June 30, 2014**

Transfers to Secondary Schools	0.00
(insert name of budget agency)	6,800,000.00
(insert name of budget agency)	0.00

TOTAL**12,630,000.00****8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits-Secondary	3,098,754.00	
-Tertiary	2,000,000.00	
Emergency relief and refugee assistance	0.00	
Subsidies to small businesses, cooperatives, and self employed	0.00	
Other current transfers, grants-Environment	500,000.00	
Other capital grants and transfers	0.00	

Total**5,598,754.00****9. SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0.00	
Social security benefits in cash and in kind	0.00	
Employer Social Benefits in cash and in kind	16,280.00	

Total**16,280.00****xx****10. ACQUISITION OF ASSETS****Non Financial Assets**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0.00	
Construction of Buildings	0.00	
Refurbishment of Buildings	0.00	
Construction of Roads	0.00	
Construction and Civil Works	0.00	
Overhaul and Refurbishment of Construction and Civil Works	0.00	
Purchase of Vehicles and Other Transport Equipment	0.00	
Overhaul of Vehicles and Other Transport Equipment	0.00	
Purchase of Household Furniture and Institutional Equipment	0.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH**Reports and Financial Statements****For the year ended June 30, 2014**

Purchase of Office Furniture and General Equipment	0.00
Purchase of Specialised Plant, Equipment and Machinery	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00
Research, Studies, Project Preparation, Design & Supervision	0.00
Rehabilitation of Civil Works	0.00
Acquisition of Strategic Stocks and commodities	0.00
Acquisition of Land	0.00
Acquisition of Intangible Assets	0.00
Financial Assets	
Domestic Public Non-Financial Enterprises	0.00
Domestic Public Financial Institutions	0.00
Foreign financial Institutions operating Abroad	0.00
Other Foreign Enterprises	0.00
Foreign Payables - From Previous Years	0.00
Total	0.00

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***11. OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0.00	
Civil Contingency Reserves	0.00	
Capital Transfers to Non-Financial Public Enterprises	0.00	
Capital Transfer to Public Financial Institutions and Enterprises	0.00	
Capital Transfer to Private Non-Financial Enterprises	0.00	
Other expenses-strategic plan	1,499,905.00	
Domestic Accounts	0.00	
	1,499,905.00	

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Co-operative Bank Mtwapa Kshs.</i>	0.00	0.00	8,114,956.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH

Reports and Financial Statements

For the year ended June 30, 2014

<i>Name of Bank, Account No. & currency</i>	0.00	0.00	0.00
<i>Name of Bank, Account No. & currency</i>	0.00	0.00	0.00
Total	8,114,956.00		

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1-Sale of tenders	0.00	
Location 2-Hire of grader	0.00	
Location 3-Hire of hall	0.00	
Other Locations (<i>specify</i>)	0.00	
Total	0.00	

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Andrew Lumunge</i>	302,000.00	NIL	302,000.00
Total	302,000.00	0	302,000.00

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	
Total			0.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

16. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	0.00	-
Cash in hand	0.00	-
Cash equivalents (short-term deposits)	0.00	-
Imprest	0.00	-
Receivables	0.00	-
Payables	0.00	-
Total	0.00	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	0.00	-
Cash in hand	0.00	-
Cash equivalents (short-term deposits)	0.00	-
Imprest	0.00	-
Receivables	0.00	-
Payables	0.00	-
Total	0.00	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

<u>FURNITURE AND FITTINGS</u>	<u>ASSET NUMBER</u>	<u>SERIAL NUMBER</u>	<u>ACQUISITION DATE</u>	<u>COST</u>
1. Filing Cabinet-metallic (3)	BAH/CDC/016/001(A,C and E)	-	28/06/06	48,000.00
2. Reception Desk (1)	BAH/CDC/016/005	-	07/07/05	11,600.00
3. Visitors (Office) chairs (3)	BAH/CDC/016/006(C,E and F)	-	28/06/06	12,600.00
4. Office desk (1)	BAH/CDC/016/007 (C)	-	28/06/06	18,363.00
5. Office chair (1)	BAH/CDC/016/008(A)	-	28/06/06	7,000.00
6. Executive desk (1)	BAH/CDC/016/009	-	28/06/06	24,569.00

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH

Reports and Financial Statements

For the year ended June 30, 2014

7. Office Benches (2)	BAH/CDC/016/014 (A-C)	-	15/03/07	4,600
<u>PROPERTY, PLANT AND EQUIPMENT</u>				
8. Photocopier- Sharp (1)- Working	-	23029082	03/07/14	499,800.
9. Photocopier – Kyocera (1) KM 3035	BAH/CDC/016/002	AJK3075958	5/07/05	580,000.
10. Desktop Computer (Monitor HP) -(1)	BAH/CDC/016/003	3CQ111039T	18/01/08	15,000.
11. UPS-HP Compaq (1)	BAH/CDC/016/003	4311704234	18/01/08	5,500.
12. CPU (PCM POWERCOM) (1)	BAH/CDC/016/003 (C)	20601810601 TRF1360110	18/01/08	65,000.
13. Desk top Computer (Monitor) Digitek (1)	BAH/CDC/016/030 (A)	3X556S	27/06/05	20,000.
14. CPU-HP Compaq (1)	BAH/CDC/016/030 (B)	HUB3300	27/06/05	35,000.
15. Motorcycle (Suzuki 200cc) (1)	BAH/CDC/016/016/011	SH42A-122990 GK-A057Q	12/04/07	400,000.
16. Printer HP Laserjet P1005 (1)	BAH/CDC/016/013	VNF6H00240	06/07/07	32,500.
17. Printer HP Laserjet Pro 400 (1)		THHGC15092	03/07/14	CDF Board
18. Office tray (1)	BAH/CDC/016/016(B)	OMEGA MAKE	04/02/09	850.
19. Motor vehicle Toyota Land cruiser GKA 836V	BAH/CDFC/016/021	GKIH0654992 GKA 836V	26/01/11	4,400,000.00
20. Water Dispenser (1) Not working	BAH/CDFC/016/022	032491/10090	20/04/12	16,800.00
21. Fire resistant Filing cabinet GODREJ 92	BAH/CDC/016/020	44401944426	25/01/11	198,650.00
22. Sonny TV 32'' flat screen (1)	BAH/CDC/016/023	4019480	20/12/12	38,995.00
23. Sonny DVD player (1)	BAH/CDC/016/024	8036479	20/12/12	4,700.00
24. DSTV Set (1)	BAH/CDC/016	42542162195	20/12/12	22,000.00

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH

Reports and Financial Statements

For the year ended June 30, 2014

25. Computer table (1)	KL-F/CDC/012/001	-	19/07/13	30,000
26. Pedestal mobile 4DRW –Not working	KLF-S/CDC/012/004	-	19/07/13	28,000.
27. Office chair 512 haux	KLF-S/CDC/012/005	-	19/07/13	42,000.
28. Visitors Executive chairs (2)	KLF-S/CDC/012/006(A- B)	-	19/07/13	70,000.
29. Filing cabinet (wooden) –(1)	KLF-S/CDC/012/007	-	19/07/13	60,000.
30. Office MB chair	KLF-S/CDC/012/008	-	19/07/13	35,200.
31. Conference table Rectangle (2)	KLF-S/CDC/012/009(A- B)	-	19/07/13	153,600.
32. Conference chairs (10)	KLF-S/CDC/012/010(A- J)	-	19/07/13	70,000.
33. Ken plastic chairs silver (6)	KLF-S/CDC/012/011(A- F)	-	19/07/13	34,800.
34. Office funs (8)	-	-	03/07/14	30,000.
35. HP Scanjet 5590 Scanner(1)		L1911B		CDF Boar

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
2,000,000.00	2013/2014
29,336,712.00	2013/2014
<i>OTHER RECEIVABLES (SPECIFY) from the Board</i>	

18.3 PAYABLES

Kshs	Kshs
0.00	
0.00	
0.00	

CONSTITUENCIES DEVELOPMENT FUND – KILIFI SOUTH
Reports and Financial Statements
For the year ended June 30, 2014

0.00

0.00

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A.I.E 709997</i>	<i>2,000,000.00</i>	<i>2013/2014</i>
<i>A.I.E 735518</i>	<i>29,336,712.00</i>	<i>2013/2014</i>