

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**PARLIAMENT
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REPORT**

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By Hon. A. Drake (Com)
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OF

THE AUDITOR-GENERAL

ON

**CONSTITUENCIES DEVELOPMENT FUND
DAGORETTI NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development fund - Dagoretti North Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, 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 (1) 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 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 qualified audit opinion.

Basis for Qualified Opinion

1. Accuracy of Financial Statements

The statement of receipts and payments reflects total payments of Kshs.38,755,776, which include payments amounting Kshs.38,027,857 that were not analysed and supported with documentary evidence as detailed below:

Expenditure Item	Amount (Kshs.)
Compensation of employees	163,182
Use of Goods and Services	3,433,000
Committee Meeting Allowances	912,000
Transfer to Other Government entities	18,324,290
Other Grants and Transfers	14,329,985
Social Security Benefits	10,400
Acquisition of Assets	<u>855,000</u>
	<u>38,027,857</u>

Consequently, the accuracy and validity of the expenditure items could not be ascertained.

2. Cash and Cash Equivalents

The statement of financial assets and liabilities reflects a net cash balance of Kshs.26,222,046, which agrees with the surplus reflected by the statement of receipts and payments. However, this balance does not agree with the cash book balance of Kshs.29,730,094. The difference of Kshs.3,508,048 between the two sets of records has not been supported or explained. Further, no record was provided for funds that may have been received from the former Dagoretti Constituency, which is disclosed in Note 17 to the financial statements as Kshs.37,546,274. Consequently, the completeness and accuracy of the cash and cash equivalents balance of Kshs.26,222,046 reflected in the financial statements could not be ascertained.

3. Award of Contracts

The statement of receipts and payments further reflects total expenditure of Kshs.38,755,776, which includes three expenditure items totalling Kshs.36,168,978 that had been paid to three contractors for construction of boundary walls, renovation of toilets and routine maintenance of various roads in Kawangware. The engineer's total estimate for the expenditure was Kshs.34,083,284. No supporting documents were availed to indicate how the estimated costs by the engineers were arrived at. No details were also availed to identify the nature of work carried out. Consequently, no physical verification

of the projects was carried out. The validity of the expenditure could not therefore be confirmed.

4. Irregular Sitting Allowances

The statement of receipts and payments also reflects committee allowances amounting Kshs.912,000 which include an amount of Kshs.297,000 paid as sitting allowances to the area Member of Parliament and other non-members of the Committee, which included a Government engineer who was paid Kshs.70,000 for visiting the project. No documentary evidence was provided from the CDF Board to confirm authority for payment. The expenditure of Kshs.297,000 is therefore irregular.

5. Compensation of Employees

The statement of receipts and payments in addition reflects total payments of Kshs.828,101 for compensation of employees, which include an amount of Kshs.324,732 overpaid to staff who were engaged at higher basic salaries and other allowances contrary to the guidelines issued by the Constituencies Development Fund Board.

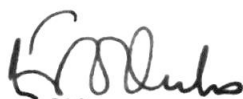
Qualified Opinion

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 of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013 and the Public Audit Act, 2003.

Other Matter

Bursary Allocations and Disbursements

The statement of receipts and payments also reflects an amount of Kshs.14,392,985 under other grants and transfers, which includes an amount of Kshs.13,310,000 in bursaries disbursed for various students in the Constituency. It was observed that an amount of Kshs.1,641,000 relating to bursary cheques had not been presented. It is not clear why the bursary cheques had been prepared in the month of June, which is way too late for start of school term.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

13 May 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – DAGORETTI NORTH

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)

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	(name of FAM)
3.	District Accountant	(name of DA)

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzeted

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box XXXXX
XXX Building/House/Plaza
XXX Avenue/Road/Highway
Nairobi, KENYA

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
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For the year ended June 30, 2014 (Kshs)

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) XXXXXXXXX
E-mail: XXXXXXXXX.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Kenya Commercial Bank
- ...
- ...
- ...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the Dagoretti north 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 Dagoretti north 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 Dagoretti north 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 Dagoretti north 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 Dagoretti north 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 Dagoretti north CDF financial statements were approved and signed on 09/09 2014.



Chairman - CDFC



Fund Account Manager

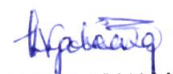
CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs)

DAGORETTI NORTH CONSTITUENCY 2013-14			
I. STATEMENT OF RECEIPTS AND PAYMENTS			
#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	64,977,823.20	64,977,823.20
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		64,977,823.20	0
PAYMENTS			
Compensation of Employees	4	828,101.60	0
Use of goods and services	5	3,433,000.00	0
Committee meeting allowances	6	912,000.00	0
Transfers to Other Government Units	7	18,324,290.12	0
Other grants and transfers	8	14,392,985.00	0
Social Security Benefits	9	10,400.00	0
Acquisition of Assets	10	855,000.00	0
Other Payments	11		0
TOTAL PAYMENTS		38,755,776.72	0
SURPLUS/DEFICIT		26,222,046.48	0

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 __9/9/ 2014 and signed by:

For


WILSON OCHOLA
 Fund Account MANAGER
 DATE,- 9/9/2014.



LYDIA KWAMBOKA
 CHAIRLADY CDFC

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

DAGORETTI NORTH CONSTITUENCY 2013-2014
II. 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	26,222,046.48	0
Cash Balances (sale of tenders,hire of grader)	13	-	0
Outstanding Imprests	14	-	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	0
			0
TOTAL FINANCIAL ASSETS		<u><u>26,222,046.48</u></u>	0
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	0
Surplus/Deficit for the year (from stm of receipt & expenditure		26,222,046.48	0
			0
Prior year adjustments	17	0	0
NET LIABILITIES		<u><u>26,222,046.48</u></u>	0

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 09/09 2014 and signed by:

FOX
TCW

WILSON OCHOLA
 Fund Account MANAGER
 DATE,- 9/9/2014.

Lydia Kwamboka

LYDIA KWAMBOKA
 CDFC CHAIRLADY.

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

DAGORETTI NORTH CONSTITUENCY 2013-14			
CAS FLOW STATEMENT AS AT 30/06/2014			
Receipts for operating Activities			
Transfers from Other Government Entities	1	64,977,823.20	0
Other Revenues	3		64,977,823.20
Payments for operating expenses			
Compensation of Employees	4	828,101.60	0
Use of goods and services	5	3,433,000.00	0
Committee Expenses	6	912,000.00	0
Transfers to Other Government Units	7	18,324,290.12	0
Other grants and transfers	8	14,392,985.00	0
Social Security Benefits	9		0
Other Expenses	11	-	0
Adjusted for:			
Adjustments during the year		0	0
Net cashflow from operating activities		25,668,982.10	25,668,982.10
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	10	855,000.00	0
Net cash flows from Investing Activities		5,274,115.00	5,274,115.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		0	30,943,097.10
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	16		
Cash and cash equivalent at END of the year		<u><u>26,222,046.48</u></u>	64,977,823.20

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs)

I. SUMMARY STATEMENT OF APPROPRIATION: DAGORETTI NORTH CONSTITUENCY.

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/Admin	1,000,000.00		1,000,000.00	828,101.60	171,898.40	82.81%
Use of goods and services/admin m&e	3,600,000.00		3,600,000.00	3,433,000.00	167,000.00	95.36%
Committee Members Expenses	1,000,000.00		1,000,000.00	912,000.00	88,000.00	91.20%
Transfers to Other Government Units	27,019,381.00		27,019,381.00	18,324,290.12	8,695,090.88	67.82%
Other grants and transfers	18,346,442.00		18,346,442.00	14,392,985.00	3,953,457.00	78.45%
Social Security Benefits	12,000.00		12,000.00	10,400.00	1,600.00	86.67%
Acquisition of Assets	14,000,000.00		14,000,000.00	855,000.00	13,145,000.00	6.11%
Other Payments						0
TOTALS	64,977,823.00		64,977,823.00	38,755,776.72	26,222,046.28	59.64%

The entity financial statements were approved on _____ 2014 and signed by:

_____ refer to notes for collum d

WILSON OCHOLA
 Fund Account MANAGER

LYDIA KWAMBOKA
 CHAIRLADY CDFC

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

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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.

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 DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

I. NOTES TO THE FINANCIAL STATEMENTS DAGORETTI NORTH CONSTITUENCY

GFS
CODES

1330400 1 TRANSFERS FROM CDF BOARD

		2013 - 2014	2012 - 2013
		Kshs	Kshs
1330407	Normal Allocation		
	AIE NO...A 735554	25,991,129.20	0
	AIE NO.....A 750068	38,986,694.00	0
			0
1330408	Conditional grants		
	AIE NO...	0	0
	AIE NO...	0	
	TOTAL	64,977,823.20	0

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment	0	0
3510801	Receipts from the Sale Plant Machinery and Equipment		
3510803	Receipts from the Sale of office and general equipment		
	Total	0	0

1400000 3 OTHER REVENUES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
1410107	Interest Received	0	0
1410405	Rents	0	0
1420601	Sale of tender documents	0	0
1450207	Other Receipts Not Classified Elsewhere	0	0
	Total	0	0

2110000 4 COMPENSATION OF EMPLOYEES

		2013 - 2014
		Kshs
2110201	Basic wages of contractual employees	828,101.60
2110202	Basic wages of casual labour	0
	Personal allowances paid as part of salary	
2110301	House allowance	0

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

2110314	Transport allowance	0
2110320	Leave allowance	0
2110326	Other personnel payments	
Total		828,101.60

2200000 5 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	
2210104	Office rent	288,000.00
2210200	Communication, supplies and services	170,000.00
2210300	Domestic travel and subsistence	450,000.00
2210500	Printing, advertising and information, supplies & services	150,000.00
2210600	Rentals of produced assets	
2210700	Training expenses	1,500,000.00
2210800	Hospitality supplies and services	70,000.00
2210900	Insurance costs	
2211000	Specialised materials and services	26,000.00
2211100	Office and general supplies and services	120,000.00
2211200	Fuel, oil & lubricants	250,000.00
2211300	Other operating expenses	224,000.00
2220100	Routine maintenance - vehicles and other transport equipment	120,000.00
2220200	Routine maintenance - other assets	65,000.00
Total		0

2210800 6 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
-------------	---------------------	---------------------

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

2210802	Other committee expenses	228,000.00	
2210809	Committee allowance	684,000.00	0
			0
			0
			0
	TOTAL	912,000.00	0

2630200 7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2013 - 2014 Kshs	2012 - 2013 Kshs
2630204	Transfers to primary schools	18,324,290.12	
2630205	Transfers to secondary schools		0
2630206	Transfers to Tertiary institutions		
2630207	Transfers to Health institutions	-	0
		-	0
	TOTAL	18,324,290.12	0

2640000 8 OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014 Kshs	2012 - 2013 Kshs
2640101	Bursary -Secondary	7,986,000.00	0
2640102	Bursary -Tertiary	5,324,000.00	
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water		0
2640505	food security		0
2640506	Electricity		
2640507	Security		
2640508	Roads		
2640509	Sports		
2640510	Environment		
2640200	Emergency Projects	1,082,985.00	
	Total	14,392,985.00	0

2120000 9 SOCIAL SECURITY BENEFITS

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

	2013 - 2014 Kshs	2012 - 2013 Kshs
2120101 Employer contribution to NSSF	10,400.00	0
Total	10,400.00	0

3100000 10 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>		2013 - 2014	2012 - 2013
			Kshs
3110102	Purchase of Buildings		0
3110202	Construction of Buildings		0
3110302	Refurbishment of Buildings		0
3110701	Purchase of Vehicles		0
3110704	Purchase of Bicycles & Motorcycles		0
3110801	Overhaul of Vehicles		0
3111001	Purchase of Office furniture and fittings	855,000.00	0
3111002	Purchase of computers ,printers and other IT equipments		0
3111005	Purchase of photocopier		0
3111009	Purchase of other office equipments		0
3111112	Purchase of soft ware		0
3130101	Acquisition of Land		0
	Total	855,000.00	0

11 Other Payments 0 0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY BANK KILIMANI SUPREME BRANCH</i>	26,222,046.48	0
		0
		0
Total	26,222,046.48	0

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
	0	0
Total	0	0

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0

Total

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2012 - 2013
			Kshs
<i>Sale of tender docs held in banker chq</i>	0	0	
<i>Describe the nature of deposit</i>	0	0	
<i>Describe the nature of deposit</i>	0	0	
<i>Describe the nature of deposit</i>	0	0	

Total

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	26,222,046.48	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
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Imprest	0	-
Receivables	0	-
Payables	0	-
Total	26,222,046.48	-

[Provide short appropriate explanations as necessary]

17

PRIOR YEAR ADJUSTMENTS

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

18

OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

Attached

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO...A 735554	25,991,129.20	0
AIE NO.....A 750068	38,986,694.00	0
		0
AIE NO...	0	0
AIE NO...	0	
TOTAL	64,977,823.20	0

CONSTITUENCIES DEVELOPMENT FUND DAGORETTI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

18.5 DISBURSEMENTS FROM THE BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO... A 735554	25,991,129.20	0
AIE NO.....A, 750068	38,986,694.00	0
		0
AIE NO...	0	0
AIE NO...	0	
TOTAL	64,977,823.20	0

For
[Signature]

WILSON OCHOLA
 Fund Account MANAGER
 DATE,- 9/9/2014.

For *[Signature]*

LYDIA KWAMBOKA
 CHAIRLADY CDPC