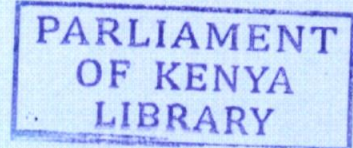


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF



THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT FUND-
EMBAKASI CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

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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 my opinion.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The Constituency Development Fund did not maintain primary books of account, which include ledgers, cash book, trial balance and other supporting schedules during the year. Consequently, the completeness and accuracy of the income figure of Kshs.61,819,900 and expenditure of Kshs.42,637,860 disclosed in the financial statements presented for audit for the year ended 30 June 2014, could not be confirmed.

2. Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.663,915.00 under compensation of employees. This amount does not include an amount of Kshs.143,700 owing to staff relating to commuter and medical allowances.

Further, the CDF employed six (6) members of staff contrary to Section 17 of the Constituencies Development Fund Act, 2013 that limits the number of employees to five (5). The additional employee was paid a gross salary of Kshs.21,692 per month which translated to Kshs.108,460 for the five months ending 30 June 2014.

3. Financial Statements Presentation and Disclosure

- (i) The significant accounting policies indicate that the figures reflected in the financial statements have been rounded to the nearest Kshs.1,000, while the figures presented in the financial statements are not rounded as stated under the significant accounting policies note VI (a). Consequently, the notes are misleading.
- (ii) The summary statement of appropriation reflects a consolidated figure of Kshs.4,898,905 under compensation of employees. However, the statement of receipts and payments reflects an amount of Kshs.663,915. The summary statement of appropriation includes additional amounts of Kshs.2,155,990, Kshs.2,073,000 and Kshs.6,000 under use of goods and services, committee meeting allowances and social security benefits respectively, besides the expenditure on compensation of employees. The summary statement of appropriation does not therefore disclose the correct expenditure description.

REPUBLIC OF KENYA



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Embakasi Central Constituency set out on pages 4 to 20, 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.

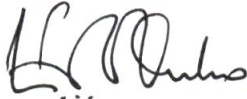
Auditor-General's Responsibility

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

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 and comply with the Constituencies Development Fund Act, 2013 and Public Finance Management Act, 2012.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 May 2015

[09TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI CENTRAL

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Elias Mate
3.	District Accountant	Vitalis Obunga

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

(d) Fiduciary Oversight Arrangements

- | | |
|------------------------------|----------------------------|
| 1. Hon. John Ndirangu | Ex-Officio Member |
| 2. Sunctus Gitonga Ndegwa | Chairman |
| 3. Swaleh Njoroge Wanjiru | Member |
| 4. Boniface Mamati Mbwavi | Member |
| 5. Francis Macharia Mbugua | Member |
| 6. Judy Wanjiru | Member |
| 7. Paul Irungu Maina | Member |
| 8. Gladys Nyambura Muteithia | Member |
| 9. Teresia Wahome | Secretary |
| 10. Pius Ondachi | Deputy County Commissioner |
| 11. Elias M. Mate | Ex-Officio Member |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 871-00518
Zentrim Plaza
2nd Floor
Spine Road, Kayole
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 721 206177
E-mail: cdfebakasicentral@cdf.go.ke/emate@cdf.go.ke
Website: www.go.ke

CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI CENTRAL CONSTITUENCY

Reports and Financial Statements

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

(g) Entity Bankers

- Equity Bank, Kayole Branch
- Account number **0650261118528**
- P.O. Box 45736, Nairobi.

(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 – EMBAKASI CENTRAL 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 Embakasi Central *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 Embakasi Central *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 Embakasi Central *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 Embakasi Central *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 Embakasi Central *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 Embakasi Central *CDF* financial statements were approved and signed on _____ 2014.

Sunctus Gitonga Ndegwa
Chairman - CDFC



Elias M. Mate
Fund Account Manager



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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	61,693,900.00	0.00
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	126,000.00	0.00
TOTAL RECEIPTS		61,819,900.00	0.00
PAYMENTS			
Compensation of Employees	4	663,915.00	0.00
Use of goods and services	5	2,155,990.80	0.00
Committee meeting allowances	6	2,073,000.00	0.00
Transfers to Other Government Units	7	22,080,774.19	0.00
Other grants and transfers	8	15,658,180.67	0.00
Social Security Benefits	9	6,000.00	0.00
Acquisition of Assets	10	0.00	0.00
Other Payments	11	0.00	0.00
TOTAL PAYMENTS		42,637,860.66	0.00
SURPLUS/DEFICIT		19,182,039.34	0.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Embakasi Central CDF financial statements were approved on _____ 2014 and signed by:

Sunctus Gitonga Ndegwa
 Chairman - CDFC





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

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	19,182,039.34	0.00
Cash Balances (sale of tenders,hire of grader)	13	0.00	0.00
Outstanding Imprests	14	0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	0.00
TOTAL FINANCIAL ASSETS		<u>19,182,039.34</u>	<u>0.00</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0.00	0.00
Surplus/Deficit for the year (from stm of receipt & expenditure		19,182,039.34	0.00
Prior year adjustments	17	0.00	0.00
NET LIABILITIES		<u>19,182,039.34</u>	<u>0.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Embakasi Central CDF financial statements were approved on _____ 2014 and signed by:

Sunctus Gitonga Ndegwa
 Chairman - CDFC




Elias M. Mate
 Fund Account Manager



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

V: 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	5149002.6	0	5149002.6	4898905.33	250097.27	95.14%
Use of goods and services	0	0	0	0	0	#DIV/0!
Committee Expenses	0	0	0	0	0	#DIV/0!
Subsidies	0	0	0	0	0	#DIV/0!
Transfers to Other Government Units	35340000	0	35340000	22,080,774.19	13259225.81	62.48%
Other grants and transfers	16722138.4	0	16722138.4	15,658,180.67	1063957.73	93.64%
Social Security Benefits	0	0	0	0	0	#DIV/0!
Acquisition of Assets	0	0	0	0	0	#DIV/0!
Other Payments	<u>57211141</u>	<u>0</u>	<u>57211141</u>	<u>42637860.19</u>	<u>14573280.81</u>	74.53%
TOTALS						

The Embakasi Central CDF financial statements were approved on _____ 2014 and signed by:

Sunctus Gitonga Ndegwa
 Chairman - CDFC




Ehas M. Mate
 Fund Account Manager



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

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash

CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI CENTRAL CONSTITUENCY

Reports and Financial Statements

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation	AIE NO. 709974	2,000,000.00	0.00
	AIE NO. 735577	22,677,560.00	0.00
	AIE NO. 735896	37,016,340.00	0.00
Conditional grants	AIE NO...	0.00	0.00
	AIE NO...	0.00	0.00
	TOTAL	61,693,900.00	0.00

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	0.00	0.00

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

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
1410107 Interest Received	0.00	0.00
1410405 Rents	0.00	0.00
1420601 Sale of tender documents	126,000.00	0.00
1450207 Other Receipts Not Classified Elsewhere	0.00	0.00
Total	126,000.00	0.00

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	663,915.00	0.00
2110202 Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary		
2110301 House allowance	0.00	0.00
2110314 Transport allowance	0.00	0.00
2110320 Leave allowance	0.00	0.00
2110326 Other personnel payments	0.00	0.00
Total	663,915.00	0.00

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

5 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	
2210104	Office rent	
2210200	Communication, supplies and services	
2210300	Domestic travel and subsistence	
2210500	Printing, advertising and information supplies & services	
2210600	Rentals of produced assets	
2210700	Training expenses	
2210800	Hospitality supplies and services	
2210900	Insurance costs	
2211000	Specialised materials and services	
2211100	Office and general supplies and services	
2211200	Fuel ,oil & lubricants	
2211300	Other operating expenses	
2220100	Routine maintenance – vehicles and other transport equipment	
2220200	Routine maintenance – other assets	
	Total	
	<u>2,155,990.80</u>	<u>0.00</u>

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

6 CDFC EXPENSES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802		
2210809		
Other committee expenses	825,000.00	0.00
Committee allowances	1,248,000.00	0.00
TOTAL	2,073,000.00	0.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204		
2630205		
2630206		
2630207		
Transfers to primary schools	8,667,275.09	0.00
Transfers to secondary schools	13,413,499.10	0.00
Transfers to Tertiary institutions		
Transfers to Health institutions		
TOTAL	22,080,774.19	0.00

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

8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2640101 Bursary -Secondary	5,659,000.00	
2640102 Bursary -Tertiary	2,410,000.00	
2640104 Bursary-Special schools		
2640105 Mocks & CAT		
2640504 water		
2640505 food security		
2640506 Electricity		
2640507 Security		
2640508 Roads	2,710,870.00	
2640509 Sports	1,140,000.00	
2640510 Environment	1,140,000.00	
2640200 Emergency Projects	2,598,310.67	
Total	15,658,180.67	0.00

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

9 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2120101 Employer contribution to NSSF	6,000.0	
	0	
Total	<u>6,000.00</u>	<u>0.00</u>

10 ACQUISITION OF ASSETS

	Non Financial Assets	
	2013 - 2014	2012 - 2013
	Kshs	Kshs
3110102 Purchase of Buildings	0.00	0.00
3110202 Construction of Buildings	0.00	0.00
3110302 Refurbishment of Buildings	0.00	0.00
3110701 Purchase of Vehicles	0.00	0.00
3110704 Purchase of Bicycles & Motorcycles	0.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00
3111001 Purchase of Office furniture and fittings	0.00	0.00
3111002 Purchase of computers ,printers and other IT equipments	0.00	0.00

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

3111005	Purchase of photocopier	0.00	0.00
3111009	Purchase of other office equipments	0.00	0.00
311112	Purchase of soft ware	0.00	0.00
3130101	Acquisition of Land	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>

11 **Other Payments** 0.00 0.00

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Kayole Branch</i>	19,182,039.34	xxx
	xxx	xxx
	xxx	xxx
Total	<u>19,182,039.34</u>	<u>0.00</u>

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

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 -2013
	Kshs	Kshs
Sale of tender	0.00	0.00
Hire of graders	0.00	0.00
Hire of hall	0.00	0.00
Other receipts (specify)	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>

[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>
ELIAS MATE	2,639,000.00	2,639,000.00	0.00
Total			<u>0.00</u>

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15 Cash equivalents (short-term deposits)

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

16 BALANCES BROUGHT FORWARD

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

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[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

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

18 OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

**18.2 RECEIVABLES FROM BOARD &
OTHER RECEIVABLES**

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

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