

REPUBLIC OF KENYA



Paper Laid
By the leader of
majority party
Hon Alex Duale

KENYA NATIONAL AUDIT OFFICE



on Tuesday
27/10/15
[Signature]

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
LAGDERA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Lagdera Constituency set out on pages 4 to 20, which comprise the statement of financial asset and liabilities as at 30 June 2014 and the statement of receipts and payments, and the statement of cash flows 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 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(2) of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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. Going Concern Status

The High Court of Kenya in its ruling declared that the Constituency Development Funds as presently operated is unconstitutional. Therefore the continued operation of Lagdera Constituency Development fund as a going concern is threatened and doubtful.

As at the time of the audit, the management was not clear as to how the going concern status of the Fund will be addressed.

2. Cash and Cash Equipment

The statement of financial assets and liabilities reflects cash and cash equipment of Kshs.45,825,462 as at 30 June 2014. However, included in the balance is temporary imprest amounting to Kshs.400,260 which ought to have been surrendered on or before 30 June 2014 which were still outstanding. This is contrary to Chapter 5.6.5 of the Government Financial Regulations and Procedures which requires a holder of temporary imprest to account for or surrender the imprest within 48 hours after returning to duty station. Further, brought forward cash and bank balance were not reflected in the financial statements as at 30 June 2014. No explanation has been given on why the outstanding imprests have not been surrendered or recovered as required by the existing regulations.

In the circumstance, the accuracy of the cash and cash equipment balance of Kshs.45,825,462 as at 30 June 2014 could not be confirmed.

3. Irregular Award of Capital Projects

Examination of payment vouchers and project files held at CDF Lagdera revealed that contracts amounting to Kshs.13,881,091.50 were awarded irregularly during the year under review. Confidential Business Questionnaire were partly filled or not completely filled by bidders contrary to chapter 17.14 of Government Financial Regulations and Procedures. The works were procured without raising quotations contrary to the threshold matrix as contained in the Public Procurement and Disposal Regulations, 2006. Further, letters of notifications were not written to both successful and unsuccessful bidders as required by Section 67 of the Public Procurement and Disposal Act, 2005.

Under the circumstances, the propriety of the expenditure of Kshs.13,881,091.50 could not be confirmed as at 30 June 2014.

4. Unaccounted for Bursary Expenses

During the financial year under review, the CDF Lagdera awarded bursaries totalling to Kshs.4,549,500 to students studying various learning institutions. However, no cheque dispatch register, acknowledgment letters/receipts from the institutions to confirm that the bursaries were received and the levels of studies for the students were not indicated.

In the absence of the supporting documentations, it was not possible to ascertain whether the funds were utilized for the intended purpose and were properly accounted for as at 30 June 2014.


5. Unaccounted for Monitoring and Evaluation Expenses

Examination of payment vouchers and other supporting documents revealed that CDF Lagdera spent Kshs.1,578,400 on monitoring and evaluation during the period under review. However, payments were not supported with minutes of the CDFC, the schedule of payment did not indicate the period when the committee members were paid.

In view of the foregoing, it has not been possible to confirm the propriety of the expenditure of Kshs 1,578,400 as at 30 June 2014.

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 Constituencies Development Fund – Lagdera Constituency 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 Standard and comply with CDF Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

8 July 2015



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[30TH SEPTEMBER 2014]

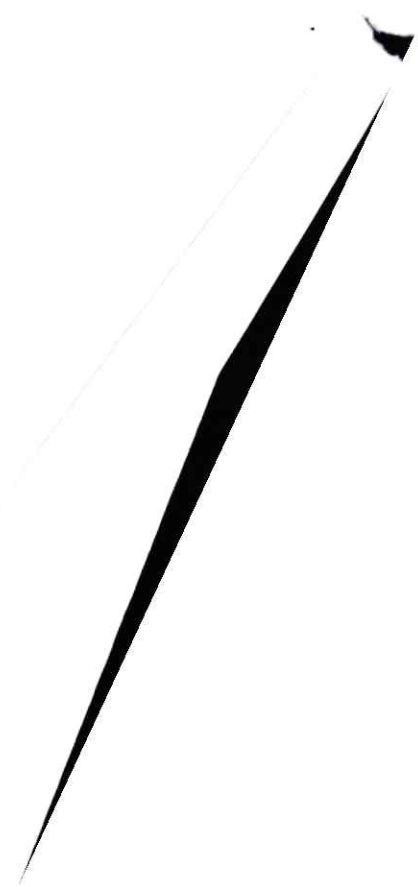


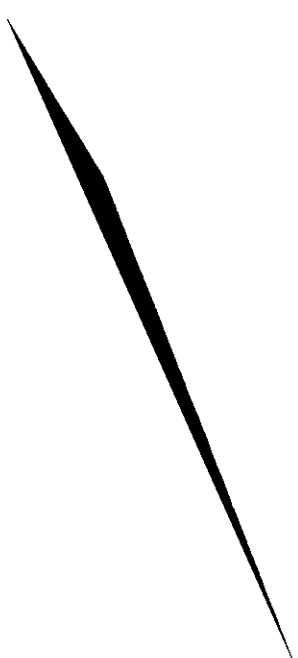
CONSTITUENCIES DEVELOPMENT FUND – LAGDERA

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	3
III. STATEMENT OF RECEIPTS AND PAYMENTS	Error! Bookmark not defined.
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	Error! Bookmark not defined.
V: SUMMARY STATEMENT OF APPROPRIATION	6
VI. SIGNIFICANT ACCOUNTING POLICIES	7
VII. NOTES TO THE FINANCIAL STATEMENTS	9



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	YUSSUF KILAS ADEN
3	District Accountant	PAUL M.MWALALI

(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 659

Garissa, KENYA

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

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone. (254) 723504365
E-mail. cdflagdera@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

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

- 1 Kenya Commercial Bank
 - . First community bank
 - . Garissa branch
 - ...**00095767**

(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 **LAGDERACDF** 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 **LAGDERACDF** 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 **LAGDERACDF** 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 **LAGDERACDF** 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 **LAGDERACDF** 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 **LAGDERACDF** financial statements were approved and signed on 30 Jun 2014.


Mauled Yare Muktar
Chairman - CDFC


Yussuf Kilas Aden
Fund Account Manager

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	73,210,652.60	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		73,210,652.60	XXX
PAYMENTS			
Compensation of employees	4	639,090.00	xxx
Use of goods and services	5	759,900.60	xxx
Committee Expenses	6	1,742,000.00	xxx
Transfers to Other Government Units	7	18,100,000.00	xxx
Other grants and transfers	8	6,135,200.00	xxx
Social Security Benefits	9	6,000.00	xxx
Acquisition of Assets	10	-	xxx
Other Payments	11	-	xxx
TOTAL PAYMENTS		27,382,190.60	xxx
RPLUS/DEFICIT		45,828,462.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June 2014 and signed by:


 Fund Account MANAGER
 DATE,


 CHAIRMAN CDFC


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

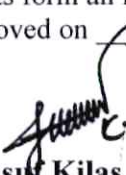
II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	45,428,202.00	xxx
Cash Balances (sale of tenders,hire of grader)	13	0	xxx
Outstanding Imprests	14	400,260	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	xxx
TOTAL FINANCIAL ASSETS		45,828,462.00	xxx
REPRESENTED BY			
Opening balance b/fwd 1st July...	16	0	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		45,828,462.00	
Prior year adjustments	17	0	xxx
TOTAL LIABILITIES		45,828,462.00	xxx

xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LAGDERACDF financial statements were approved on 20th June 2014 and signed by:


Maulid Yare Muktar
 Chairman - CDFC



Yussuf Kilas Aden
 Fund Account Manager

Receipts for operating Activities				
Transfers from the CDF Board	1	73,210,652.60		xxx
Other Revenues	3		73,210,652.60	xxx
Payments for operating expenses				
Compensation of Employees	4	639,090.00		xxx
Use of goods and services	5	759,900.00		xxx
Committee Expenses	6	1,742,000		xxx
Transfers to Other Government Units	7	18,100,000		xxx
Other grants and transfers	8	6,135,200.00		xxx
Social Security Benefits	9	6,000		xxx
Other Expenses	11		27,382,190.00	xxx
Adjusted for:				
Adjustments during the year				xxx
Net cashflow from operating activities			45,828,462.60	xxx
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	0		xxx
Acquisition of Assets	10			xxx
Net cash flows from Investing Activities				xxx
CASHFLOW FROM FINANCING ACTIVITIES				
Net cash flow from financing activities			0	xxx
NET INCREASE/ IN CASH AND CASH EQUIVALENT				
			Xxx	xxx
Cash and cash equivalent at BEGINNING of the year	16		-	xxx
Cash and cash equivalent at END of the year			45,828,462.60	xxx
prepared by: Yussuf Kilas Aden				
Fund Account Manager				
CDF Lagdera				
Confirmed by: Maulid Yare Muktar				
Chairman CDF Lagdera				

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=e/c %
Compensation of Employees				639,090		
Use of goods and services				759,900.60		
Committee Members Expenses				1,742,000		
	6,541,337.25	0	6,541,337.25	3,140,991	3,400,346.65	51.98243906
Transfers to Other Government Units	20,955,064.75	0	38,698,990	18,100,000	20,598,990	53.22875352
Other grants and transfers	15,928,847.75			6,135,200		
Social Security Benefits	12,000	0	12,000	6,000	6,000	50
Acquisition of Assets				0		
Other Payments				0		
TOTALS				30,523,181	24,005,337	155.2111926

The LAGDERACDF financial statements were approved on 30th June 2014 and signed by


Maulid Yare MUKtar
Chairman - CDFC


Yussuf Kilas Aden
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.735638	30,865,713.60	0
	AIE NO.750032	42,344,939.00	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	73,210,652.60	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPT

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	0
Rents	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere (specify)	-	0
Total	-	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	594,090 00	0
Basic wages of casual labour	45,000 00	0
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
gratuity	-	0
Total	639,090.00	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	-	
electricity	-	
water	-	
Office rent	337,500.00	
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets	180,000.00	
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialised materials and services		
Office and general supplies and services	242,400.00	
Fuel ,oil & lubricants		
Other operating expenses		
Routine maintenance – other assets		
Total	759,900.00	xxx

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	220,000.00	
Committee allowance	1,522,000.00	xx
	-	xx
TOTAL	1,742,000.00	xx

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	11,100,000.00	
Transfers to secondary schools	4,000,000.00	XX
Transfers to Tertiary institutions	-	
Transfers to Health institutions	3,000,000.00	
		XX
		XX
TOTAL	18,100,000.00	XX

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	4,995,200.00	XX
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAT		
water		XX
Agriculture (food security)		XX
Electricity projects		
Security		
Roads		
Sports		
Environment		
Emergency Projects (specify)	1,140,000.00	
Total	6,135,200.00	XX

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

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013	
	Kshs	Kshs	
Employer contribution to NSSF	6,000.00		∞
Total	6,000.00		∞

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013	
	Kshs	Kshs	
Purchase of Buildings			∞
Construction of Buildings			∞
Refurbishment of Buildings			∞
Purchase of Vehicles			∞
Purchase of Bicycles & Motorcycles			
Overhaul of Vehicles			∞
Purchase of Office furniture and fittings			∞
Purchase of computers ,printers and other IT equipments			∞
Purchase of photocopier			∞
Purchase of other office equipments			∞
Purchase of soft ware			∞
Acquisition of Land			∞
Total	-		∞

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

11. OTHER PAYMENTS

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>FIRST COMMUNITY BANK, GARISSA BRANCH, A/C NO. 00095767</i>	45,428,202.00	xxx
	-	xxx
	-	xxx
Total	45,428,202.00	xxx

13. CASH IN HAND

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

[Provide cash count certificates for each]

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>YUSSUF KILAS ADEN</i>	400,260.00	0	400,260
<i>Name of Officer</i>	-	xxx	xxx
<i>Name of Officer</i>	-	xxx	xxx
<i>Name of Officer</i>	-	xxx	Xxx
<i>Name of Officer</i>	-	xxx	Xxx
<i>Name of Officer</i>	-	xxx	Xxx
Total			Xxx
	400,260.00		

15. Cash equivalents (short-term deposits)

Name of Bank, Account No.	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	0	Xxx
<i>Describe the nature of deposit</i>	0	Xxx
<i>Describe the nature of deposit</i>	0	Xxx
<i>Describe the nature of deposit</i>	0	Xxx
Total	0	Xxx

16. BALANCES BROUGHT FORWARD

	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		

[Provide short appropriate explanations as necessary]

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****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 IMPORTANT DISCLOSURES**18.1 FIXED ASSETS REGISTER**

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

LAGDERA CONSTITUENCY ASSET REGISTER

Type of Furniture	Assent Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
1. TABLE	CDF/LAG/T01	-	-	-	GOOD
2 TABLE	CDF/LAG/TO2	-	-	-	GOOD
3. TABLE	CDF/LAG/TO3	-	-	-	GOOD
4 TABLE	CDF/LAG/TO4	-	-	-	GOOD
5. ARM CHAIR	CDF/LAG/AC/01	-	-	-	GOOD
6 ARM CHAIR	CDF/LAG/AC/02	-	-	-	GOOD
7. ARM CHAIR	CDF/LAG/AC/03	-	-	-	GOOD
8. ARM CHAIR	CDF/LAG/AC/04	-	-	-	GOOD
9 OFFICE CHAIR	CDF/LAG/OC/01	-	-	-	GOOD
10 OFFICE CHAIR	CDF/LAG/OC/02	-	-	-	GOOD
11. OFFICE CHAIR	CDF/LAG/OC/03	-	-	-	GOOD
12 OFFICE CHAIR	CDF/LAG/OC/04	-	-	-	GOOD
13. OFFICE CHAIR	CDF/LAG/OC/05	-	"	"	GOOD
14. OFFICE CHAIR	CDF/LAG/OC/06	-	"	"	GOOD
15. OFFICE CHAIR	CDF/LAG/OC/07	-	"	"	GOOD

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

16.OFFICE CHAIR	CDF/LAG/OC/08	-	"	"	GOOD
17 OFFICE CHAIR	CDF/LAG/OC/09	-	"	"	GOOD
18 OFFICE CHAIR	CDF/LAG/OC/010	-	"	"	GOOD
19.ROTATING OFFICE CHAIR	CDF/LAG/RC/01	-	"	"	POOR
20.OFFICE DESKS	CDF/LAG/OD/01	-	"	"	GOOD
21.OFFICE DESK	CDF/LAG/OD/02	-	-		GOOD
22.OFFICE DESK	CDF/LAG/OD/03	-	"	"	GOOD
23 STEEL SHELF CABINET	CDF/LAG/SC/01	-	-		POOR
24.STELL SHELF CABINET	CDF/LAG/SC/02	-	"	"	GOOD
25 PHOTOCOPY MACHINE	CSD/LAG/PC/01	-	-	-	POOR
26 PAPER PUNCH	CDF/LAG/PP/01	-	-	-	GOOD
27 SCANNER	CDF/LAG/SC/01	-	-	-	GOOD
28 DESK TOP(HP)	CDF/LAG/DT/01	-	-	-	GOOD
29.PRINTER(HP)	CDF/LAG/PR/01	-	-	-	GOOD
30.WATER DISPENSER	CDF/LAG/WD/01	-	-	-	GOOD

CONSTITUENCIES DEVELOPMENT FUND – LAGDERA TOWN CONSTITUENCY

Reports and Financial Statements

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

31. five sitter sofa sets	CDF/LAG/SS/01				GOOD
Excecutive table	CDF/LAG/TB/03				GOOD

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
3,953,613.4	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>HE NO</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
35638	30,865,713.60	2013/2014
500321	42,344,939.00	2014/2014

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