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of majority
party, Hon
Alan &
on Tuesday
13/10/2015
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
NDARAGWA 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 - NDARAGWA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ndaragwa Constituency set out on page 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.

Management's Responsibility for the Financial statements

The 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 preparations 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 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 the 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 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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1.0 Accuracy and Completeness of financial statements.

The financial statements presented for audit for the year ended 30 June 2014 did not include statement of cash flows as required by International Public Sector Accounting Standards (IPSAS). In addition, no trial balance and ledgers were provided for audit review to support the financial statements balances.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

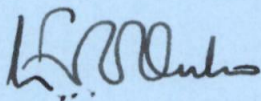
2.0 Unsupported Bursaries

Payment of bursaries of Kshs.12,496,268 was made during the year under review to various schools and other learning institutions. However, only Kshs.2,000,250 was confirmed to have been acknowledged as received by various schools. The balance of Kshs.10,496,018 was not acknowledged as having been received by the beneficiary institution.

Consequently, it has not been possible to ascertain whether bursaries amounting to Kshs.10,496,018 reached the intended beneficiaries and were properly accounted for as at 30 June 2014.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 September 2015

[10TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Andrew K. Kiptanui
3.	District Accountant	Peter Kamau

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | |
|-----------------------------------|-----------------------------------|
| 1. JAMES MUREITHI GUANDARU - | CDFC CHAIRPERSON |
| 2. DAVID OKUMU – | SUB- COUNTY COMMISSIONER |
| 3. ANDREW K. KIPTANUI – | FUND ACCOUNT MANAGER (ex-officio) |
| 4. PATRICK MACHARIA KURIA- | CDFC SECRETARY |
| 5. FREDRICK KARIUKI | MEMBER |
| 6. JANE NJAMBI- | MEMBER |
| 7. LUCY NJOKI- | MEMBER |
| 8. JANE MWANIKI- | MEMBER |
| 9. THERESSIAH W. GICHURE- | MEMBER |
| 10. HON. FRANCIS WAWERU NDIRITU – | PARTRON |

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF Office

P.O. Box 16 - 20306
CDF Office Building
Nyahururu- Nyeri Road
Ndaragwa, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 721 333 360
E-mail: cdfndaragwa@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Cooperative bank
Nyahururu
A/c no: 01120037972400
P.O BOX
NYAHURURU

(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 Ndaragwa *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.

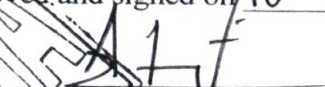
The Fund Account Manager in charge of the Ndaragwa *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Ndaragwa *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 Ndaragwa *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.

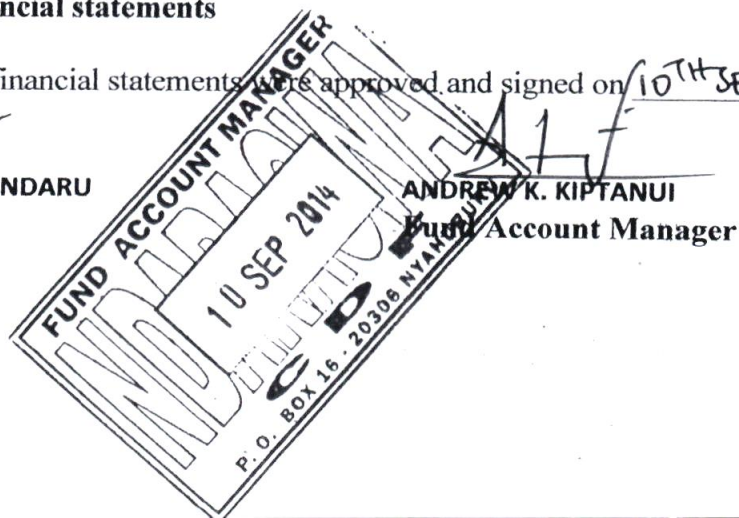
The Fund Account Manager in charge of the Ndaragwa *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Ndaragwa *CDF* financial statements were approved and signed on 10TH SEPT. 2014.


JAMES MUREITHI GUANDARU
Chairman - CDFC


ANDREW K. KIPTANUI
Fund Account Manager




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

III. STATEMENT OF RECEIPTS AND PAYMENTS

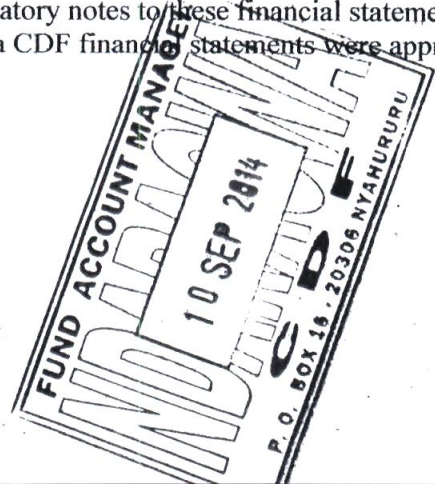
	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	71,362,826.50
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		71,362,826.50
PAYMENTS		
Compensation of Employees	4	1,384,800.00
Use of goods and services	5	3,167,213.00
Committee Expenses	6	4,574,736.00
Transfers to Other Government Units	7	25,015,000.00
Other grants and transfers	8	29,244,136.00
Social Security Benefits	9	0
Acquisition of Assets	10	7,234,468.00
Other Payments	11	0
TOTAL PAYMENTS		70,620,353.00
SURPLUS/DEFICIT		742,473.50

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



James Mureithi Guandaru

Chairman - CDFC





Andrew K. Kiptanui

Fund Account Manager

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


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

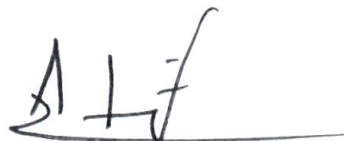
	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	751,709.50
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		751,709.50

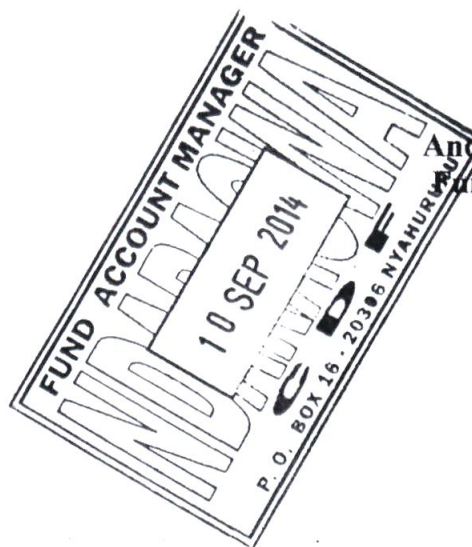
REPRESENTED BY

Fund balance b/fwd 1st July...	16	9,236.00
Surplus/Defict for the year		742,473.50
Prior year adjustments	17	0
NET LIABILITIES		0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ndaragwa CDF financial statements were approved on 10TH SEPT. 2014 and signed by:


James Mureithi Guandaru
Chairman - CDFC


Andrew K. Kiptanui
Fund Account Manager



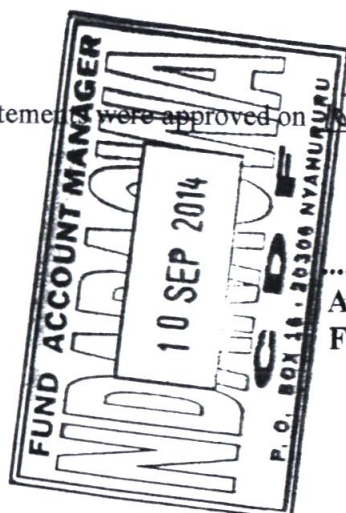
V: SUMMARY STATEMENT OF APPROPRIATION

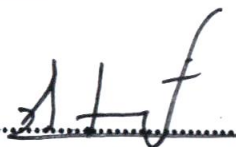
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,384,820.00	0	1,384,820.00	1,384,820.00	0	100%
Use of goods and services	5,167,193.00	(1,999,980.00)	3,167,213.00	3,167,213.00	0	100%
Committee Members Expenses	2,708,773.95	1,865,962.05	4,574,736.00	4,574,736.00	0	100%
Transfers to Other Government Units	32,090,000.00	(7,075,000.00)	25,015,000.00	25,015,000.00	0	100%
Other grants and transfers	21,922,759.00	7,321,377.00	29,244,136.00	29,244,136.00	0	100%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	4,501,668.05	2,732,799.95	7,234,468.00	7,234,468.00	0	100%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	67,775,214.00	2,845,159.00	70,620,373.00	70,620,373.00	0	100%

The Ndaragwa CDF financial statements were approved on 10 SEP 2014 and signed by:



James Mureithi Guandaru
 Chairman - CDFC





Andrew K. Kiptanui
 Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

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 – NDARAGWA 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
Normal Allocation	AIE NO: A 711865	37,475,219.50
	AIE NO: A 709903	2,000,000.00
	AIE NO: A735841	31,887,607.00
Conditional Grants	AIE NO...	-
	AIE NO...	-
	TOTAL	71,362,826.50

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	0
Receipts from the Sale Plant Machinery and Equipment	0
Receipts from Sale of Certified Seeds and Breeding Stock	0
Receipts from the Sale of Strategic Reserves Stocks	0
Receipts from the Sale of Inventories, Stocks and Commodities	0
Disposal and Sales of Non-Produced Assets	0
Receipts from the Sale of Strategic Reserves Stocks	0
	0
Total	00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014
	Kshs
Interest Received	0
Profits and Dividends	0
Rents	0
Other Property Income	0
Sales of Market Establishments	0
Receipts from Administrative Fees and Charges	0
Receipts from Administrative Fees and Charges - Collected as AIA	0
Receipts from Incidental Sales by Non-Market Establishments	0
Receipts from Sales by Non-Market Establishments	0
Receipts from Sale of Incidental Goods	0
Fines Penalties and Forfeitures	0
Receipts from Voluntary transfers other than grants	0
Other Receipts Not Classified Elsewhere	0
	<u>0</u>
Total	<u><u>0</u></u>

4. COMPENSATION OF EMPLOYEES

	2013 - 2014
	Kshs
Basic salaries of Contractual employees	
Basic wages of casual labour	1,029,820.00
Basic wages of temporary employees	0
Personal allowances paid as part of salary	0
Personal allowances paid as reimbursements	0
Personal allowances provided in kind	0
Pension and other social security contributions	0
Compulsory national social security schemes	0
Compulsory national health insurance schemes	0
Social benefit schemes outside government	0
Other personnel payments	355,000.00
	<u>355,000.00</u>
Total	<u><u>1,384,820.00</u></u>

CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA 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
	Kshs
Utilities, supplies and services	162,800.00
Office Rent	108,000.00
Communication, supplies and services	188,500.00
Domestic travel and subsistence	19,700.00
Foreign travel and subsistence	0
Printing, advertising and information supplies & services	261,570.00
Rentals of produced assets	0
Training expenses	875,000.00
Hospitality supplies and services	27,690.00
Insurance costs	0
Fuel, Oil and Lubricants	183,760.00
Office and general supplies and services	414,491.00
Other operating expenses	436,572.00
Routine maintenance – vehicles and other transport equipment	489,130.00
Routine maintenance – other assets	0
Total	<u>3,167,213.00</u>

6. COMMITTEE EXPENSES

	Description	2013 - 2014
		Kshs
2210802	Other committee expenses (Bursary Administration)	242,000.00
2210809	Committee allowance (Meetings and M&E)	4,332,736.00
	TOTAL	4,574,736.00

CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

		2013 - 2014
		Kshs
2630204	Transfer to Primary Schools	17,305,000.00
2630205	Transfer to Secondary Schools	7,710,000.00
2630206	Transfer to Tertiary Institutions	-
2630207	Transfer to Health Institutions	-
	Total	25,015,000.00

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014
		Kshs
2640101	Bursary -Secondary	6,000,000.00
2640102	Bursary -Tertiary	4,821,268.00
2640104	Bursary-Special schools	1,675,000.00
2640105	Mocks & CAT	648,000.00
2640504	water	-
2640505	food security(AGRICULTURE)	-
2640506	Electricity	-
2640507	Security	3,225,652.00
2640508	Roads	2,981,269.00
2640509	Sports	-
2640510	Environment	-
2640511	HEALTH	-
2640512	Strategic Plan	732,000.00
2640200	Emergency Projects	9,160,947.00
	Total	29,244,136.00

9. SOCIAL SECURITY BENEFITS

	2013 - 2014
	Kshs
Government pension and retirement benefits	0
Social security benefits in cash and in kind	0
Employer Social Benefits in cash and in kind	0
Total	00

CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****10. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	2013 - 2014
	Kshs
Purchase of Buildings	0
Construction of Buildings (CDF Office)	7,234,468.00
Refurbishment of Buildings	0
Construction of Roads	0
Construction and Civil Works	0
Overhaul and Refurbishment of Construction and Civil Works	0
Purchase of Vehicles and Other Transport Equipment	0
Overhaul of Vehicles and Other Transport Equipment	0
Purchase of Household Furniture and Institutional Equipment	0
Purchase of Office Furniture and General Equipment	0
Purchase of Specialised Plant, Equipment and Machinery	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0
Research, Studies, Project Preparation, Design & Supervision	0
Rehabilitation of Civil Works	0
Acquisition of Strategic Stocks and commodities	0
Acquisition of Land	0
Acquisition of Intangible Assets	0
<u>Financial Assets</u>	0
Domestic Public Non-Financial Enterprises	0
Domestic Public Financial Institutions	0
Foreign financial Institutions operating Abroad	0
Other Foreign Enterprises	0
Foreign Payables - From Previous Years	0
	0
Total	7,234,468.00

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

	2013 - 2014
	Kshs
Budget Reserves	0
Civil Contingency Reserves	0
Capital Transfers to Non-Financial Public Enterprises	0
Capital Transfer to Public Financial Institutions and Enterprises	0
Capital Transfer to Private Non-Financial Enterprises	0
Other expenses	0
Domestic Accounts	0
	0
	00

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014
			Kshs
<i>Cooperative Bank, Account No: 01120037972400. KHS</i>	-	-	751,709.50
Total			751,709.50

13. CASH IN HAND

	2013 - 2014
	Kshs
Location 1	0
Location 2	0
Location 3	0
Other Locations (<i>specify</i>)	0
	0
Total	00

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>NONE</i>	0	0	0
Total			00

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014
			Kshs
<i>NONE</i>	0		0
Total			00

CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****16. BALANCES BROUGHT FORWARD**

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	<u>0</u>
Total	<u>00</u>
<i>[Provide short appropriate explanations as necessary]</i>	

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	<u>0</u>
Total	<u>000</u>

18. OTHER IMPORTANT DISCLOSURES**18.1 FIXED ASSETS REGISTER**

CDF Office .

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>NIL</i>	<i>2013/2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>NONE</i>	<i>NIL</i>

CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY

Reports and Financial Statements

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

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18.3 PAYABLES

Kshs

0

0

0

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>

NDARAGWA CONSTITUENCY DEVELOPMENT FUND

COMPENSATION OF EMPLOYEES	July	August	september	October	November	December	January	February	March	April	May	June	Totals
Basic wages of contractual employees	-	-	220,000.00	397,000.00	74,000.00	-	35,000.00	25,000.00	127,220.00	415,400.00	91,200.00	-	1,384,820.00

USE OF GOODS AND SERVICES	July	August	september	October	November	December	January	February	March	April	May	June	Totals
Utilities, supplies and services	-	0	-	-	52,000.00	40,000.00	-	25,000.00	-	10,500.00	24,800.00	10500	162,800.00
Training expenses	0	0	0	-	0	0	0	0	0	875,000.00	-	0	875,000.00
Office and general supplies and services	-	0	-	63,900.00	0	25,760.00	0	41,171.00	45,400.00	61,640.00	165,620.00	11,000.00	414,491.00
Fuel oil & lubricants	-	0	-	-	13,500.00	22,000.00	-	39,700.00	50,320.00	22,690.00	29,430.00	6,120.00	183,760.00
Other operating expenses	-	-	-	35,000.00	19,700.00	10,000.00	-	119,630.00	-	-	93,000.00	159242	436,572.00
Routine maintenance - vehicles and other transport equipment	-	0	-	89,000.00	45,418.00	29,182.00	-	212,200.00	67,380.00	35,950.00	10,000.00	0	489,130.00
Communication/Supplies Services	-	-	-	21,500.00	8,500.00	20,000.00	25,000.00	10,000.00	32,000.00	43,500.00	18,000.00	10,000.00	188,500.00
Printing, Advertising & Information	-	-	-	32,000.00	-	28,000.00	-	62,000.00	118,320.00	-	21,250.00	-	261,570.00
Office Rent	-	-	-	-	36,000.00	-	-	-	36,000.00	-	36,000.00	-	108,000.00
Domestic Travel & Subsistence	-	-	-	-	-	-	-	-	19,700.00	-	-	-	19,700.00
Hospitality Services	-	-	-	-	-	-	-	18,000.00	-	2,490.00	4,200.00	3,000.00	27,690.00
	-	-	-	-	-	-	-	-	-	-	-	-	3,167,213.00

COMMITTEE MEETING ALLOWANCES	July	August	september	October	November	December	January	February	March	April	May	June	Totals
Committee allowances	303,000.00	158,000.00	0	0	129,000.00	0	367,000.00	329,000.00	-	89,000.00	122,000.00	132,000.00	1,629,000.00

TRANSFER TO OTHER GOVERNMENT UNITS	July	August	september	October	November	December	January	February	March	April	May	June	Totals
Transfer to primary school	0	0	0	-	0	0	0	0	0	-	2,007,074.00	-	2,007,074.00
Transfer to Secondary school	0	0	0	-	2,700,000.00	0	0	0	0	1,000,000.00	0	0	3,700,000.00
Transfer to tertiary Institution	0	0	0	-	0	0	0	0	0	0	0	0	-
Transfer to health Institution	-	-	-	-	1,000,000.00	-	-	-	-	-	-	600,000.00	600,000.00
	-	-	-	-	3,700,000.00	-	-	-	-	1,000,000.00	2,007,074.00	600,000.00	5,707,074.00

OTHER GRANTS AND TRANSFERS	July	August	september	October	November	December	January	February	March	April	May	June	Totals
Bursary - secondary	0	0	0	0	0	-	0	61,350.00	1,654,200.00	0	0	0	1,715,550.00
Bursary - Tertiary	0	0	0	0	0	-	0	4,508,376.00	3,774,900.00	0	0	0	8,283,276.00
Water	1,361,780.20	0	0	0	182,100.00	16,000,000.00	0	1,121,201.00	0	3,450,880.00	0	1,044,799.00	23,160,760.20
Agriculture	-	0	0	0	500,000.00	180,000.00	0	5,000,000.00	0	2,000,000.00	0	0	7,680,000.00
Electrification projects	-	0	90,000.00	0	-	2,500,000.00	0	0	0	0	0	0	2,590,000.00
Security	400,000.00	0	0	-	0	0	0	2,182,450.50	0	0	0	0	2,582,450.50
Environment	-	0	0	-	0	0	0	0	0	300,000.00	200,000.00	-	500,000.00

Emergency	1,652,000.00	0	0	0	400,000.00	0	900,000.00	0	-	0	-	0	2,952,000.00
	3,413,780.20	-	90,000.00	-	1,082,100.00	18,680,000.00	900,000.00	12,873,377.50	5,429,100.00	5,750,880.00	200,000.00	1,044,799.00	

SOCIAL SECURITY BENEFITS	July	August	september	October	November	December	January	February	March	April	May	June	
Employer contribution to NSSF	2,000.00	2,400.00	2,000.00	2,000.00	2,000.00	1,200.00	2,800.00	2,000.00		2,000.00	6,000.00		

ACQUISITION OF ASSETS	July	August	september	October	November	December	January	February	March	April	May	June	
construction of buildings	-	-	-	-	-	-	-	-	-	-	-	10,000,000.00	10,000,000.00

OTHER PAYMENTS	July	August	september	October	November	December	January	February	March	April	May	June	
Other payments	0	0	0	500,000.00	300,000.00	0	0	300,000.00	0	-	0	600,000.00	1,700,000.00

