

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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*Paper laid*  
*By Hon. A. Drake (Lom)*  
*on Wed. 05.08.2015 (pm)*  
*Mmm*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**CONSTITUENCIES DEVELOPMENT FUND  
LANGATA 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](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

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

I have audited the accompanying financial statements of Langata Constituency Development Fund (CDF) set out on pages 7 to 15, which comprise the statement of financial position as at 30 June 2014, and the statement of receipts and payments 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 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 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 entities 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. Cash and Cash Equivalents**

The statement of receipts and payments reflects an amount of Kshs.29,250,597 under cash and cash equivalent, which agrees to the statement of receipts and payments surplus figure of Kshs.29,250,597. However, the following has been observed:-

- (i) The bank reconciliation statement reflects stale cheques amounting to Kshs.10,826,708 some of which relate to year 2011/2012.
- (ii) The reconciliation statement further reflects receipts in the bank statement amounting to Kshs.5,025,483 whose source has not been established.
- (iii) In addition, the bank reconciliation statement reflects payments amounting to Kshs.26,006,800.57 in the bank statement not recorded in the cashbook. Included in the payments of Kshs.26,006,800 is an unauthorized payment totaling Kshs.21,439,997 paid to three construction companies each being paid Kshs.11,927,400, Kshs.8,590,923 and Kshs.921,674 respectively. Further an amount of Kshs.4,566,803.57 did not have the payee details and the purpose for which the amount was paid could not be confirmed.

Consequently, the cashbook does not appear to be updated regularly, and therefore the cash and cash equivalents figure disclosed in the financial statements may be misstated.

#### **2. Bursaries, Allocation and Disbursements**

The statement of receipts and payments reflects an amount of Kshs.13,779,636 under transfers to other Government units which includes an amount of Kshs.1,279,582 related to bursaries whose cheques were stale and related to 2011/2012. No reason was given for the failure to replace the cheques. Further, the statement of receipts and payments reflects other grants and transfers amounting to Kshs.29,122,244 which includes an amount of Kshs.16,526,060 relating to Bursaries. It was noted that the bursary cheques had not been cleared as at year end. No reason was given for the unrepresented cheques.

#### **3. Fraud case**

Fraud involving Co-operative Bank of Kenya and three (3) other companies led to a loss of Kshs.21,000,000 from Langata CDF. This was perpetrated by one of the CDF employees between 01 January 2011 and 30 April 2012. No internal controls to prevent and detect such cases which may recur in the future have been instituted.

### **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 Constituency Development Fund Act, 2013.

### **Other Matter**

#### **Failure to Implement Projects**

The constituency was allocated an amount of Kshs.74,186,500 during the year ended 30 June 2014. However, as at 30 June 2014, only Kshs.44,194,973 had been utilized, which represents 60% of total budget. No explanation has been provided for the low absorption of the funds.



**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**12 May 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**REPORTS AND FINANCIAL STATEMENTS**

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

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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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Crispin Ngugi njuguna
3.	District Accountant	Vitalis obunga

### (d) Fiduciary Oversight Arrangements



List the CDFC as gazetted

1. **OCHWACHO OJANGO-Chairman**
2. **JARED AKAMA-Secretary**
3. **REACHAEL NYAMBUKU-Member**
4. **CAROLINE KIDAMBA -Member**
5. **EUNICE ATIENO -Member**
6. **NICHOLAS JUMA -Member**
7. **STEPHEN O .MWANGO -Member**
8. **EBLAH FARAH -Member**
9. **PHILIP ADE- Member**
10. **FUND ACCOUNT MANAGER/Ex Officio**
11. **Hon. Member of Parliament/Ex Officio**

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 34833  
NAIROBI  
WILSON AIRPORT  
Nairobi, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254)722739501  
E-mail: info@langatacdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

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

1. Equity bank,  
Nairobi west branch  
nairobi

...

**(h) Independent Auditors**

Auditor General  
Office of auditor general  
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 LANGATA *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 LANGATA 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 LANGATA financial statements give a true and fair view of the

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

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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 LANGATA 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 LANGATA 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 LANGATA financial statements were approved and signed on 24/06/14 2014.

**Chairman - CDFC  
Manager**

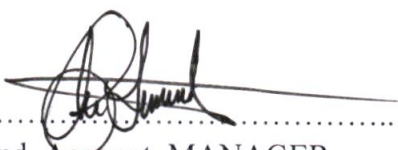
  
**Fund Account**



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

<b>LANGATA CONSTITUENCY 2013-14</b>			
<b>I. STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	72,368,491.00	0
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
			0
<b>TOTAL RECEIPTS</b>		<b>72,368,491.00</b>	0
			0
<b>PAYMENTS</b>			
			0
			0
Compensation of Employees	4	1,698,672.60	0
Use of goods and services	5	1,294,990.09	0
Committee meeting allowances	6	5,286,000.00	0
Transfers to Other Government Units	7	7,739,012.70	0
Other grants and transfers	8	29,122,243.50	0
Social Security Benefits	9	4,000.00	0
Acquisition of Assets	10	9,013,373.30	0
Other Payments	11		0
			0
			0
<b>TOTAL PAYMENTS</b>		<b>54,158,292.19</b>	0
			0
<b>SURPLUS/DEFICIT</b>		<b>18,210,198.81</b>	<b>0</b>

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 30/06/ 2014 and signed by:

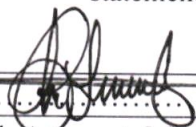
  
 .....  
 Fund Account MANAGER  
 DATE,

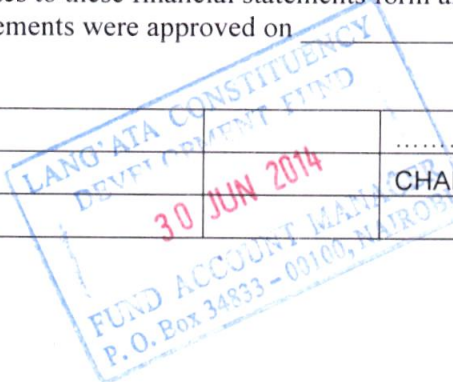
.....  
 CHAIRMAN CDFC  


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

<b>LANGATA CONSTITUENCY 2013-2014</b>			
<b>statement of assets and liabilities</b>			
	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)-Equity bank	12	16,687,256.00	0
-Co-operative bank		12,563,341.55	
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
<b>TOTAL FINANCIAL ASSETS</b>		<u>29,250,597.55</u>	0
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	11,040,398.74	0
Surplus/Deficit for the year ( from stm of receipt & expenditure		18,210,198.81	0
Prior year adjustments	17	0	0
<b>NET LIABILITIES</b>		<u>29,250,597.55</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 \_\_\_\_\_ 2014 and signed by:

 ..... Fund Account MANAGER	..... CHAIRMAN CDFC
DATE,	



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

**LANGATA CONSTITUENCY 2013-14**  
**CASH FLOW STATEMENT AS AT 30/06/2014**

<b>Receipts for operating Activities</b>				
Transfers from Other Government Entities	1	72,368,491.00		
Other Revenues	3	-		72,368,491.00
<b>Payments for operating expenses</b>				
Compensation of Employees	4	1,698,672.60		0
Use of goods and services	5	1,294,990.09		0
Committee Expenses	6	5,286,000.00		0
Transfers to Other Government Units	7	7,739,012.70		0
Other grants and transfers	8	29,122,243.50		0
Social Security Benefits	9	4,000.00		0
Other Expenses	11	-	45,144,918.89	0
<b>Adjusted for:</b>				
Adjustments during the year			0	0
<b>Net cashflow from operating activities</b>			45,144,918.89	45,144,918.89
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2	-		0
Acquisition of Assets	10	9,013,373.30		0
<b>Net cash flows from Investing Activities</b>			54,158,292.19	5,274,115.00
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>				
<b>Net cash flow from financing activities</b>			0	0
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			9	0
Cash and cash equivalent at BEGINNING of the year	16		11,040,398.74	0
Cash and cash equivalent at END of the year			29,250,597.50	29,250,597.50
Fund Account MANAGER		CHAIRMAN CDFC		
DATE,				



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

**I.SUMMARY STATEMENT OF APPROPRIATION: LANGATA 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	700,000.00	-	700,000.00	610,768.00	89,232.00	87.25%
Use of goods and services/admin/m&e	3,200,000.00	-	3,200,000.00	3,001,025.80	198,974.20	93.80%
Committee Members Expenses	1,600,000.00	-	1,600,000.00	1,540,000.00	60,000.00	96.25%
Transfers to Other Government Units	38,600,665.30	-	38,600,665.30	16,061,185.92	22,539,479.38	41.60%
Other grants and transfers	17,496,700.70	-	17,496,700.70	13,245,861.75	4,250,838.95	75.70%
Social Security Benefits	10,200.00	-	10,200.00	10,000.00	200.00	98%
Acquisition of Assets	1,000,000.00	-	1,000,000.00	903,048.00	96,952.00	90.03%
Other Payments	-	-	-	0	-	-
<b>TOTALS</b>	<b>62,607,566.00</b>	<b>-</b>	<b>62,607,566.00</b>	<b>35,371,889.47</b>	<b>27,235,676.53</b>	<b>56.50%</b>

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



Fund Account MANAGER

DATE,

SIGNIFICANT

.....  
 .....  
 .....  
 .....

CHAIRMAN  
 N 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**

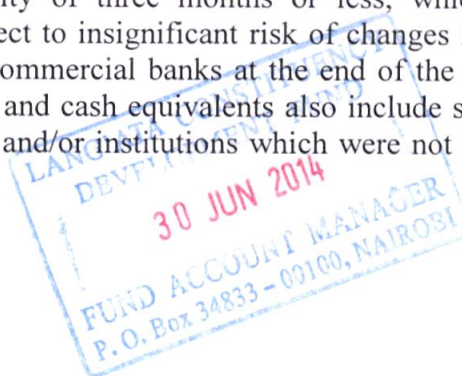
The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

**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 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 – LANGATA

## Reports and Financial Statements

For the year ended June 30, 2014

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### e) Receivables and payables

Receivables are funds due to the 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.



I. NOTES TO THE FINANCIAL STATEMENTS LANGATA CONSTITUENCY

1 TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO... 735634	31,573,050.50	0
	AIE NO.....	40,795,440.50	0
Conditional grants			0
	AIE NO...	0	0
	AIE NO...	0	
	<b>TOTAL</b>	<b>72,368,491.00</b>	<b>0</b>

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
<b>Total</b>	<b>0</b>	<b>0</b>

LANGATA CONSTITUENCY  
DEVELOPMENT FUND  
30 JUN 2014  
FUND ACCOUNT MANAGER  
P. O. Box 34833 - 00100, NAIROBI

**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

for the year ended June 30, 2014

**3 OTHER REVENUES**

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

**4 COMPENSATION OF EMPLOYEES**

		<b>2013 - 2014</b>
		<b>Kshs</b>
2110201	Basic wages of contractual employees	1,698,672.60
2110202	Basic wages of casual labour	0
	<b>Personal allowances paid as part of salary</b>	
2110301	House allowance	0
2110314	Transport allowance	0
2110320	Leave allowance	0
2110326	Other personnel payments	
	<b>Total</b>	<b>1,698,672.60</b>

**5 USE OF GOODS AND SERVICES**

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services	1,180,000.00	0
2210104	Office rent		0
2210200	Communication, supplies and services	25,000.00	0
2210300	Domestic travel and subsistence		0
2210500	Printing, advertising and information supplies & services		0
2210600	Rentals of produced assets		0
2210700	Training expenses		0
2210800	Hospitality supplies and services		0



**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

2210900	Insurance costs		0
2211000	Specialised materials and services		0
2211100	Office and general supplies and services		0
2211200	Fuel ,oil & lubricants		0
2211300	Other operating expenses/Bank charges	89,990.09	0
2220100	Routine maintenance – vehicles and other transport equipment		0
2220200	Routine maintenance – other assets		0
			0
	<b>Total</b>	<b>1,294,990.09</b>	<b>0</b>

**6 CDFC EXPENSES**

<b>Description</b>		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
2210802	Other committee expenses	1,660,000.00	0
2210809	Committee allowance	3,626,000.00	0
		-	0
			0
			0
		-	0
		-	0
			0
	<b>TOTAL</b>	<b>5,286,000.00</b>	<b>0</b>

**7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to primary schools	3,439,012.70	
2630205	Transfers to secondary schools	4,300,000.00	0
2630206	Transfers to Tertiary institutions		0
2630207	Transfers to Health institutions		0



**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

<b>TOTAL</b>	<b>7,739,012.70</b>	<b>0</b>
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**8 OTHER GRANTS AND OTHER PAYMENTS**

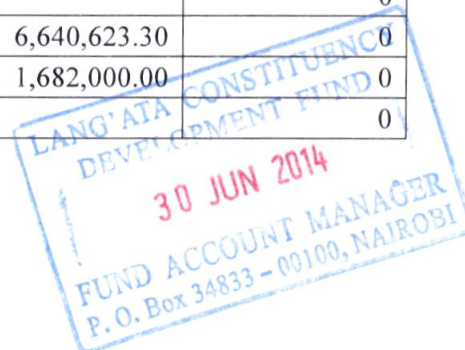
	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
2640101 Bursary -Secondary	16,525,060.00	0
2640102 Bursary -Tertiary		
2640104 Bursary-Special schools		
2640105 Mocks & CAT		
2640504 water	1,375,000.00	0
2640505 food security	-	0
2640506 Health	1,070,236.80	
2640507 Security- kwengu advocates	2,000,000.00	
2640508 Roads		
2640509 Sports	1,510,300.00	
2640510 Environment	1,115,325.00	
2640200 Emergency Projects	5,526,321.70	
<b>Total</b>	<b>29,122,243.50</b>	<b>0</b>

**9 SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
2120101 Employer contribution to NSSF	4,000.00	0
<b>Total</b>	<b>4,000.00</b>	<b>0</b>

**10 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
3110102 Purchase of Buildings		0
3110202 Construction of Buildings	6,640,623.30	0
3110302 Refurbishment of Buildings-strategic plan	1,682,000.00	0
3110701 Purchase of Vehicles		0



**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

3110704	Purchase of Bicycles & Motorcycles		0
3110801	Overhaul of Vehicles		0
3111001	Purchase of Office furniture and fittings		0
3111002	Purchase of computers ,printers and other IT equipments	690,750.00	0
3111005	Purchase of photocopier		0
3111009	Purchase of other office equipments		0
3111112	Purchase of soft ware		0
3130101	Acquisition of Land		0
			0
	<b>Total</b>	<b>9,013,373.30</b>	<b>0</b>

<b>11 Other Payments</b>		0	0

**12 Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY BANK NAIROBI WEST</i>	16,687,256.00	0
<i>CO-OPERATIVE BANK-PARLIAMENT</i>	12,563,341.55	0
		0
		0
<b>Total</b>	<b>29,250,597.55</b>	<b>0</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

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 LANGATA CONSTITUENCY  
 DEVELOPMENT FUND  
 30 JUN 2014  
 FUND ACCOUNT MANAGER  
 P. O. Box 34833 - 00100, NAIROBI

**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

*[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)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>
	0	0
<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**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,040,398.74	-
Cash in hand		-
Cash equivalents (short-term deposits)		-

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**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

Imprest	-
Receivables	-
Payables	-
<b>Total</b>	<b>11,040,398.74</b>

*[Provide short appropriate explanations as necessary]*

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**PRIOR YEAR ADJUSTMENTS**

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

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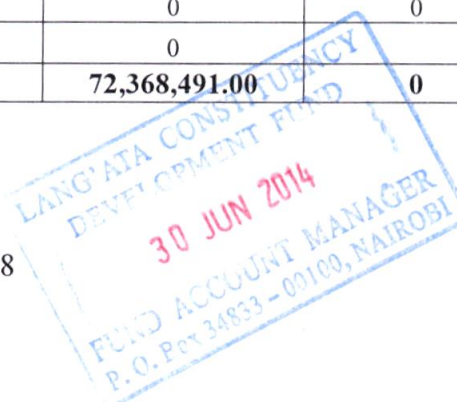
**OTHER DISCLOSURES**

**18.1 FIXED ASSET SCHEDULE**

**18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
AIE NO... 735634	31,573,050.50	0
AIE NO.....	40,795,440.50	0
		0
AIE NO...	0	0
AIE NO...	0	0
<b>TOTAL</b>	<b>72,368,491.00</b>	<b>0</b>

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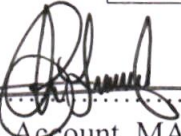
**CONSTITUENCIES DEVELOPMENT FUND – LANGATA**

**Reports and Financial Statements**

**the year ended June 30, 2014**

**18.5 DISBURSEMENTS FROM THE BOARD**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO... 735634	31,573,050.50	0
AIE NO.....	40,795,440.50	0
		0
AIE NO...	0	0
AIE NO...	0	
<b>TOTAL</b>	<b>72,368,491.00</b>	<b>0</b>

  
.....  
Fund Account MANAGER  
DATE,

.....  
CHAIRMAN CDFC

LANG'ATA CONSTITUENCY  
DEVELOPMENT FUND  
30 JUN 2014  
FUND ACCOUNT MANAGER  
P. O. Box 34833 - 00100, NAIROBI

