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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND KAJIADO NORTH 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 – KAJIADO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kajiado North Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor- General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 (1) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing (ISA). 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 audit 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 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 financial assets and liabilities reflects cash and cash equivalents balance of Kshs.4,183,151 as at 30 June 2014. However, this amount does not include cash in hand amounting to Kshs.482,000. In addition, there was no board of cash survey report presented for audit review to ascertain the cash held as at 30 June 2014. Further, the cash book is supported by a bank reconciliation statement for June 2014 which has unpresented cheques amounting to Kshs.6,658,257 out of which unpresented cheques worth Kshs.825,362 are stale.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.4,183,151 as at 30 June 2014 could not be confirmed.

2. Transfers from CDF Board

The statement of receipts and payments reflects transfers from the Constituency Development Fund (CDF) Board for the year ended 30 June 2014 totalling Kshs.80,791,704. This amount does not include transfers amounting to Kshs.22,154,818 received vide AIE No.A735877 dated 10 March 2014 in respect of Kajiado West Constituency Development Fund which was then managed under Kajiado North CDF. Further, although the funds were transferred to Kajiado West CDF, the same has not been reflected in the financial statements of the Fund as a receipt and transfer.

Consequently, the accuracy of the transfers from the Constituency Development Fund Board of Kshs.80,791,704 for the year ended 30 June 2014 is misstated to the extent of the omissions.

3. Acquisition of Assets

The statement of receipts and payments reflects an expenditure of Kshs.1,531,850 in respect of acquisition of assets for the year ended 30 June 2014. This amount was used to construct buildings and to procure office equipment. However, no documentary evidence to support the expenditure was availed for audit verification.

Consequently, the accuracy of the expenditure on acquisition of assets of Kshs.1,531,850 for the year ended 30 June 2014 could not be confirmed.

4. Inaccuracies in the Financial Statements

The figures reflected in the statement of receipts and payments differed with the figures in the schedules submitted for audit as detailed below:-

	Amount as Per Financial Statements Kshs.	Amount as per schedule Kshs.	Difference Kshs.
Transfers from CDF Board	80,791,704	102,946,522	(22,154,818)
Compensation of Employees	1,498,440	1,793,532	(295,092)
Use of Goods	2,483,448	1,617,194	866,254
Committee Expenses	4,567,311	3,102,500	1,464,811

Transfer to Other Government Institutions	37,801,472	71,136,302	(33,334,830)
Other Grants & Other Payments	31,711,168	24,095,380	7,615,788
Social Security Benefits	24,000	27,600	3,600
Acquisition of Assets	1,531,850	-	(1,531,850)

No explanations or reconciliation was provided for the differences.

The following anomalies were also noted in the financial statements:

i. Description for some items in the statement of receipts and payments do not agree with those in the notes for instance, transfers to other government units and other grants and transfers in the statement of receipts and payments are referred to as transfer to other government entities and other grants and other payments respectively in the notes.

ii. The notes to the accounts exclude notes on related party transactions, management risks (financial, market and credit) and do not disclose whether any liabilities exist or not.

iii. The statement of cash flows is missing from the financial statements.

iv. The financial statements indicate that the figures are in thousands whereas they are all in absolute figures.

v. The significant accounting policies which are part of the notes to the accounts have been disclosed separately from the other notes in the financial statements.

vi. The financial statements include blank notes which do not support any figure.

vii. Some notes to the accounts indicate the government financial services code numbers which are not necessary for reporting purposes.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 May 2015

[30TH SEPTEMBER 2014]

CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

Table of Content Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT 1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES 3
III. STATEMENT OF RECEIPTS AND PAYMENTS 4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 5
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	Patrick Namwamba
3.	District Accountant	Mr. Jackson Ndungo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. S.M. OLE KINGI
2. MYLEEN ANUNDA
3. KHADIJA SOMO
4. JACOB M. WANGORA
5. CAROLINE CHEGE
6. KEPHA M. OYARO
7. AHDIRMAN AWADH ALI
8. JULIUS SUIYANGA

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 78 – 00208
CDF Building,
District Headquarters
NGONG, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 733 758 380
E-mail: pnamwambah@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker

1. Equity Bank
   Ngong Branch
   ...
   ...

(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 Kajiado North *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Kajiado North *CDF* accepts responsibility for the Constituency'sfinancial 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 Kajiado North *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kajiado North *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituencyfinancial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kajiado North CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kajiado North CDF financial statements were approved and signed on 28/9/ 2014.

Simon Ole Kingi
Chairman - CDFC

Patrick Nanjwamba
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,791,704	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
TOTAL RECEIPTS		**80,791,704**	**0**
PAYMENTS			
Compensation of Employees	4	1,498,440	0
Use of goods and services	5	2,483,448	0
Committee Expenses	6	4,567,311	0
Transfers to Other Government Units	7	37,801,472	0
Other grants and transfers	8	31,711,168	0
Social Security Benefits	9	24,000	0
Acquisition of Assets	10	1,531,850	0
Other Payments	11	0	0
		0	
		0	
TOTAL PAYMENTS		**79,617,690**	**0**
SURPLUS/DEFICIT		**1,174,014**	**0**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado North CDF financial statements were approved on 28/7/2014 and signed by:

Simon Ole Kingi
Chairman - CDFC

Patrick Namwamba
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	4,183,151	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	0	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		**4,183,151**	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	3,009,137	0
Surplus/Defict for the year		1,174,014	0
Prior year adjustments	17	0	0
NET LIABILITIES		**4,183,151**	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado North CDF financial statements were approved on 28/9/ 2014 and signed by:

Simon Ole Kingi
Chairman - CDFC

Patrick Namwamba
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,...00,000		1,600,000	1,498,440	101,560	94%
Use of goods and services	2,...00,000		2,500,000	2,483,448	16,552	99%
Interest payments	4,...00,000	366,000	5,266,000	4,567,311	698,689	87%
Transfers to Other Government Units	39,...00,000	1,043,137	40,243,137	37,801,472	2,441,665	94%
Other grants and transfers	30,...66,704	1,600,000	32,566,704	31,711,168	855,536	97%
Social Security Benefits	...25,000	0	25,000	24,000	1,000	96%
Acquisition of Assets	1,...00,000	0	1,600,000	1,531,850	68,150	96%
Other Payments	0	0	0	0	0	
TOTALS	80,...1,704	3,009,137	...3,800,841	79,617,690	4,183,151	

The Kajiado North CDF financial statements were approved on 28/9/2014 and signed by:

Simon Ole Kingi
Chairman - CDFC

Patrick Namwamba
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.

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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.....A711928	46,233,800	0
	AIE NO.....A735613	2,000,000	0
	AIE NO ...A735776	32,557,904	0
	TOTAL	80,791,704	0

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

3. OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants		0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	1,498,440	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	1,498,440	0

5. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	299,746	0
Communication, supplies and services	0	0
Domestic travel and subsistence	0	0
Foreign travel and subsistence	0	
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialised materials and services	0	0
Office and general supplies and services	0	0
Other operating expenses	2,117,866	0
Routine maintenance – vehicles and other transport equipment	65,836	0
Routine maintenance – other assets	0	0
	0	0
Total	**2,483,448**	**0**

6. COMMITTEE EXPENSES

Description	2013-2014 Kshs	2012 - 2013 Kshs
Other Committee Expenses	3,454,811	
Committee Allowances	1,112,500	
		0
Total	4,567,311	0

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities		
See attached list	36,101,472	0
	0	0
Transfers to Counties	0	0
Transfer to Health Institutions	1,700,000	0
(insert name of budget agency)	0	0
	0	0
TOTAL	37,801,472	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	12,286,949	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	0	0
Other capital grants and transfers	19,424,219	0
	0	0
Total	31,711,168	0

9 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	24,000	0
	0	0
Total	24,000	0

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	0	0
Construction of Buildings	1,232,000	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	299,850	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Financial Assets	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	1,531,850	0

11. OTHER PAYMENTS

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

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

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
EQUITY BANK			4,183,151	0
			0	0
			0	0
			0	0
Total			4,183,151	

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (*specify*)	0	0
Total	0	0
	0	0

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
Total				0

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	3,009,137	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Total	3,009,137	
	0	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

(Register is herewith Attached)

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
OTHER RECEIVABLES (SPECIFY)	

18.3 PAYABLES

Kshs	Kshs
0	
0	
0	
0	
0	

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

A711928	46,233,800
A735613	2,000,000
A735776	32,557,904
TOTAL	**80,791,704**

CONSTITUENCIES DEVELOPMENT FUND BOARD

Name of the Constituency . KAJIADO NORTH.....

Financial Year ...2013/2014.....

ITEM DESCRIPTION	QUANTITY	MAKE	SERIAL NO. /REGISTRATION NO.	CHASSIS NO.	YEAR OF PURCHASE	PURCHASE COST	CONDI N
Filing Cabinet (metal)	QTY. 1		KNCDF 01/144	-	2007	-	Faulty, servicea
Office desk	QTY. 1		KNCDF 02/144	-	2007	-	Good
Filing Cabinet (metal) Office	QTY. 1		KNCDF 10/144		2008	23,000.00	Good
Office desks (3)	QTY. 3		KNCDF 11/144-01	-	2008	15,000.00	Good
			KNCDF 11/144-02	-	2008	15,000.00	Good
			KNCDF 11/144-03	-	2008	15,000.00	Good
Office chairs high-back (black)	QTY. 2	Fabric materials	KNCDF 11/144-01	-	2008	8,000.00	Spoilt
			KNCDF 11/144-02	-	2008	8,000.00	Spoilt
Office chairs low-backed (black)	QTY. 2		KNCDF 03/144-01	-	2007	-	Good
			KNCDF 03/144-02		2007	-	Good
Computer Desktop	QTY. 1	HP	KNCDF 04/144-3114600240P	-	2007		Not Workin
Computer CPU	QTY. 1	HP	KNCDF 05/144 CZC7475R58	-		94,000.00	Not Workin
Computer Keyboard	QTY. 1	HP	KNCDF 06/144 BC3250CCPV2YL6	-			Not Workin
Computer Printer	QTY. 1	HP Laserjet2600	KNCDF 07/144	-	2007	32,000.00	Not

		N	CNGJ77505D				Worki
Computer UPS(power back-up)	QTY. 1	APC 650	KNCDF 08/144 QB062833893	-	2007	8,000.00	Not Worki
Digital camera	QTY. 1	sonny	KNCDF 09/144	-	2007	-	Missin
Computer Printer	QTY. 1	HP DeskJet f2?00	KNCDF 15/144 CB683-64002	-	2009	6,500.00	Good
Motor vehicle	QTY. 1	Land Rover caravan(With all accessories)	KNCDF 04/144 GKA 929U	SALLDH MT79KO 70087	2010	4,494,676.00	Good
Paper punch	QTY. 1		KNCDF 12/144	-	2008	320.00	Good
Stapler	QTY. 1		KNCDF 13/144	-	2008	280.00	Good
Stapler	QTY. 1		KNCDF13/144	-	2011		Good
calculator	QTY. 1		KNCDF14/144	-	2008	-	Spoilt
calculator	QTY. 1	Casio Fx 82ms	KNCDF 16/144	-	2010	940.00	New
Computer Desktop	QTY. 1	HP	KNCDF 04/144-3CQ01333H6	-	2010	Purchased by CDF Board	Good
Computer CPU	QTY. 1	HP	KNCDF 05/144-CZ0106SMT	-			Good
Computer Keyboard	QTY. 1	HP	KNCDF 06/144 -P/N 537924-L31	-			Good
Computer Printer	QTY. 1	HP Laser jet	KNCDF 07/144 - P2055d- CNCJG4?585	-	2010		Good
Computer UPS(power back-up)	QTY. 1	APC	KNCDF 08/144 - 40079740905	-	2010		Good
Digital camera	QTY. 1	Sonny -	KNCDF 09/144-DSC-	-	2010		Good

			W310-4402742				
Exe. Office Table with Mobile Drawer and side return 24C68 2.4 M	QTY. 1		KNCDF 10/144		2012	73,995.00	Good
Exe. Highback Chair wooden Armrest and starbase 822	Qty. 1		KNCDF 11/144		2012	30,000.00	Good
Exe. Visitors Chair wooden Armrest Cantilever 242	Qty. 2		KNCDF 12/144		2012	19,990.00	Good
Exe. Office Table with side return and mobile drawers 18C05 1.8M	Qty. 1		KNCDF 13/144		2012	59,995.00	Good
Exe. Office Table with side return and mobile drawers 16C061.6 M	Qty. 2		KNCDF 14/144		2012	91,990.00	Good
Exe. Highback Chair Adjustable Armrest Leather 2024 A	Qty. 1		KNCDF 15/144		2012	18,500.00	Good
Exe. Visitors Chair with plastic armrest catilever 21003	Qty. 6		KNCDF 16/144		2012	45,000.00	Good
4seater link chair chrome frame unpadded YA19	Qty. 2		KNCDF 17/144		2012	76,000.00	Good
Secretarial chair with arms fabric 301	Qty. 3		KNCDF 18/144		2012	17,400.00	Good
20Seater Conference Table ID	Qty. 1		KNCDF 19/144		2012	122,000.00	Good
Exe. Conference Chairs 21003	Qty. 20		KNCDF 20/144		2012	150,000.00	Good

Reception Chair 009	Qty. 1		KNCDF 22/144		2012	8,300.00	Go
Exe. 2 door Cabinet 212	Qty. 2		KNCDF 23/144		2012	45,990.00	Go
4 Drawer steel filing cabinet with bar	Qty. 1		KNCDF 24/144		2012	18,995.00	Go
Glass Coffee Table	Qty. 1		KNCDF 25/144		2012	7,800.00	Go
Exe. Coat Hanger	Qty. 1		KNCDF 26/144		2012	6,000.00	Go
Executive Highback wooden Armrest and starbase 609	Qty. 2		KNCDF 27/144		2012	45,000.00	Go
Curtains and sheers	Qty. 36 pcs.		KNCDF 28/14		2012	290,050.00	Go
Paper Punch	Qty. 3		KNCDF 29/14		2012	1,110.00	Go
Stapler Medium	Qty. 3		KNCDF 30/14		2012	1,350.00	Go
Stapler Heavy Duty	Qty. 1		KNCDF 31/144		2012	3,650.00	Go
Desk Tray	Qty. 3		KNCDF 32/144		2012	4,500.00	Go
Pen Holder	Qty. 3		KNCDF 33/144		2012	1,500.00	Go
Staple remover	Qty. 1		KNCDF 34/144		2012	150.00	Go
Phone system	Qty. 1		KNCDF 35/144		2012	120,000.00	Not Work
Phones	Qty. 8		KNCDF 36/144		2012	80,000.00	Not Work
Switch	Qty. 1		KNCDF 37/144		2012	12,000.00	Not Work
Internet router	Qty. 1		KNCDF 38/144		2012	10,000.00	Not Work
Internet modem	Qty. 1		KNCDF 39/144		2012	10,000.00	Good
Elon equipment cabinet 3U	Qty. 1		KNCDF 40/144		2012	20,000.00	Good
Network installation	Qty. 1		KNCDF 41/144		2012	125,000.00	Not Worki

Executive Office Sora Set with wooden armrest	Qty. 1		KNCDF 42/144		2012	130,9	Good
Office Desk 1.6 M with single pedestal and counter top in cherry	Qty. 1		KNCDF 43/144		2012	32,000.00	Good
Office Table 1.2 M with single pedestal in cherry	Qty. 1		KNCDF 44/144		2012	20,200.00	Good
Steel Filing cabinet with safe and drawers	Qty. 1		KNCDF 45/144		2012	38,500.00	Good
2 Doors steel filing cabinet with shelves	Qty. 1		KNCDF 46/144		2012	28,500.00	Good
Office Highback chair in fabric	Qty. 1		KNCDF 47/144		2012	9,500.00	Good
Scanner	Qty. 1				2013	Supplied by the Board	Good

CERTIFIED BY

NAME OF FUND ACCOUNT MANAGER.....PATRICK NAMWAMBA-I.....

			FINANCIAL YEAR			
						3,009,136.60
	DATE		AIE NO.	AMOUNT		
	29-Sep-13		A711928	46,233,800.00		
	2-Dec-13		A735613	2,000,000.00		
	27-Feb-14		A735776	32,557,903.50		
						80,791,703.50
						80,791,703.50
PAYEE	DATE	P.V NO.	CHEQUE NO	AMOUNT	AMOUNT	
CASH FOR OFFICE USE	17-Jul-13		3188	362,000.00		
CASH FOR OFFICE USE	7-Aug-13		3201	154,000.00		
CASH FOR OFFICE USE	16-Sep-13		3215	104,000.00		
CASH FOR OFFICE USE	4-Oct-13			684,000.00		
CASH FOR OFFICE USE	18-Oct-13		3286	84,000.00		
CASH FOR OFFICE USE	13-Nov-13		3302	75,000.00		
CASH FOR OFFICE USE	18-Nov-13		3305	62,000.00		
CASH FOR OFFICE USE	22-Oct-13		3306	77,000.00		
CASH FOR OFFICE USE	29-Nov-13		3319	178,000.00		
CASH FOR OFFICE USE	29-Nov-13		3320	57,000.00		
CASH FOR OFFICE USE	18-Dec-13		3334	230,000.00		
CASH FOR OFFICE USE	24-Jan-14		3364	9,000.00		
CASH FOR OFFICE USE	27-Jan-14		3366	60,000.00		
CASH FOR OFFICE USE	31-Jan-14		3391	206,000.00		
CASH FOR OFFICE USE			4407	60,000.00		
CASH FOR OFFICE USE			4411	25,240.00		
CASH FOR OFFICE USE	29-May-14		4389	25,000.00		
CASH FOR OFFICE USE	20-Mar-14		3803	40,000.00		
CASH FOR OFFICE USE	26-Mar-14		3804	25,223.00		
CASH FOR OFFICE USE	29-Aug-13		3213	109,000.00		
CASH FOR OFFICE USE	6-Mar-14		3394	25,000.00		
CASH FOR OFFICE USE	1-May-14		4302	88,000.00		
CASH FOR OFFICE USE	12-Mar-14	117		25,198.00		
CASH FOR OFFICE USE	27-Feb-14		3415	4,000.00		
CASH FOR OFFICE USE	18-Apr-14		4286	5,000.00		
CASH FOR OFFICE USE	28-Mar-14		3813	457,000.00		
CASH FOR OFFICE USE	17-Apr-14	142	4206	13,400.00		
CASH FOR OFFICE USE	7-Mar-14		3797	210,750.00		
WATER SERVICES	17-Jul-13	1	3189	370.00		
WATER SERVICES	18-Dec-13	71	3333	610.00		
WATER SERVICES	13-Nov-13	52	3303	1,090.00		
WATER SERVICES	14-Feb-14	97	3406	370.00		
WATER SERVICES	22-Jan-14	79	3349	1,090.00		
WATER SERVICES	10-Oct-13	38	3285	370.00		
WATER SERVICES		165	4349	450.00		
WATER SERVICES		2	4394	370.00		
WATER SERVICES	16-Sep-13	18	3217	370.00		
WATER SERVICES	27-Aug-13	11	3212	690.00		
MOSES RIKOYIAN	3-Oct-13	21-24	3222	55,717.20		
LEMEIN KEN	6-Sep-13		3214	150,000.00		
KPLC	12-Nov-13	49	3301	7,942.65		
KPLC	7-Aug-13	8	3202	4,253.50		
KPLC	19-Sep-13	19	3218	8,543.30		
KPLC	18-Feb-14	100	3409	2,313.45		
KPLC	20-Mar-14	124	3802	690.00		
KPLC		1	4390	2,156.00		
KPLC	16-Sep-13	17	3216	2,350.00		
ADVANCED SECURITY	31-Jul-13	6	3199	20,000.00		
ADVANCED SECURITY	2-Oct-13	20	3221	20,000.00		
ADVANCED SECURITY	13-Feb-14	95	3393	20,000.00		
JUANCO LTD	16-Jan-14	78	3348	200,000.00		
JUANCO LTD	25-Jul-13	3	3190	200,000.00		
JUANCO LTD	21-Feb-14	103	3413	200,000.00		
JUANCO LTD	23-Oct-13	41	3287	200,000.00		
ABAENC LTD	25-Oct-13	44	3289	309,010.00		
CDF STAFF SALARIES	3-Oct-13	24	3223-3230	64,282.80		
CDF STAFF SALARIES	27-Nov-13	54	3307-3318	167,357.00		
CDF STAFF SALARIES	30-Jul-13	4&5	3192-8	75,000.00		
CDF STAFF SALARIES	27-Aug-13	9&10	3203-11	82,500.00		
CDF STAFF SALARIES	28-Jan-14	88	3376-3383	191,742.00		
CDF STAFF SALARIES	18-Dec-13	65-70	3322-3332	147,357.00		
CDF STAFF SALARIES	5-Mar-14	106-9	3416-3423	256,061.00		
CDF STAFF SALARIES	26-Mar-14	126	3505-12	127,261.00		

CDF STAFF SALARIES		172 6	4366-4373	127,261.00		
CDF STAFF SALARIES		11	4414-22	136,261.30		
CDF STAFF SALARIES	1-Nov-13	45	3290-3300	147,357.00		
KLEFT AGENCY	16-Jan-14	77	3347	25,000.00		
ALLOWANCES	22-Jan-14	81	3351-62	91,000.00		
ALLOWANCES	18-Apr-14	158	4289-4301	169,500.00		
ALLOWANCES	1-May-14	159	4303-4313	52,000.00		
ALLOWANCES	1-May-14		4315-4337	85,000.00		
ALLOWANCES			4338	7,100.00		
ALLOWANCES	24-Jan-14	84-5	3363	19,000.00		
ALLOWANCES	18-Feb-14	96	3395-3405	57,000.00		
ALLOWANCES	18-Apr-14	154/5	4272-84	113,500.00		
ALLOWANCES		171	4353-4364	270,500.00		
ALLOWANCES			4374-78	8,000.00		
ALLOWANCES		3	4398-4406	47,000.00		
ALLOWANCES	31-Mar-14	132/3	3815-3828	145,900.00		
ALLOWANCES	28-Jan-14	87	3366-3375	47,000.00		
BANK CHARGES	30-Jan-14	92		105,728.00		
	18-Feb-14	99	3408	146,400.00		
CDF NORTH	24-Oct-13	42/43	3288	1,232,000.00		
KIMASHO AGENCY	29-Nov-13	63	3321	535,190.00		
GENERAL SUPPLIES	13-Jan-14	76	3346	56,600.00		
	21-Feb-14	104	3414	59,978.00		
CMC MOTOR GROUP	28-Mar-14		3814	65,836.00		
DAVID KARIUKI	1-Apr-14	135	3829	28,020.00		
KLEFT AGENCY	18-Apr-14	157	4288	27,500.00		
KLEFT AGENCY		167	4351	24,440.00		
PINNOCHIO FURNITURE ENT		170	4352	299,850.00		
ADMINISTRATION					10,105,049.20	
KERARAPON SECONDARY	4-Oct-13	26	3242	1,200,000.00		
NGONG TOWNSHIP	4-Oct-13	"	3244	1,200,000.00		
NKOROI MIXED SEC	4-Oct-13	"	3245	1,200,000.00		
OLEKASAI SECONDARY	"	"	3247	1,200,000.00		
NAKEEL SECONDARY		29	3271	400,000.00		
OLOOSIRKAM SEC	"	"	3254	1,200,000.00		
ILPOLOSUT SEC	"	"	3255	1,200,000.00		
KISERIAN SECONDARY	4-Oct-13	27	3243	1,200,000.00		
NKAIMURUNYA PRI	4-Oct-13	"	3235	500,000.00		
NALIEEL PRIMARY	"	"	3238	500,000.00		
OLOOLUA PRIMARY	"	"	3246	1,200,000.00		
NALEPO PRIMARY	"	"	3219	600,000.00		
NALEPO PRIMARY	"	"	3220	600,000.00		
KETUARA NURSERY	"	"	3248	600,000.00		
OLOSHAI PRIMARY	"	"	3250	600,000.00		
MUSERIAN PRIMARY	"	"	3251	500,000.00		
OLOIKA PRIMARY	"	"	3253	1,200,000.00		
NAMUYA PRI	"	"	3252	200,000.00		
ESORORUN PRI	"	"	3256	200,000.00		
NOODARALE HIGH			3257	700,000.00		
NURATAWA PRI			3258	1,200,000.00		
KIBIKO PRIM			3259	200,000.00		
EWUASO PRI			3260	950,000.00		
MAGAL PRIM			3261	600,000.00		
			3262	600,000.00		
			3263	250,000.00		
			3264	700,000.00		
			3265	235,172.30		
ILMASIN PRIMARY		30	3272	570,000.00		
KIMELOK PRIMARY		31	3273	400,000.00		
EMBULBUL PRIMARY		101	3410	139,000.00		
KISERIAN PRIMARY		102	3411	150,000.00		
ARAP MOI PRIMARY		119	4197	150,000.00		
OLE MOTONG		121	4199	400,000.00		
LEMELEPO		122	4200	100,000.00		
NALEPO PRIMARY		123	3801	200,000.00		
KWALE		120	4198	250,000.00		
PCEA SEC		164	4330	1,500,000.00		
UPPER MATASSIA			4339	1,200,000.00		
OLKEKESASI			4720	2,000,000.00		
EROPAKASE			4741	2,000,000.00		
ENOOMETESI			4742	2,000,000.00		
KILERA			4743	600,000.00		
ARAP MOI PRIMARY			4344	600,000.00		
			4345	2,000,000.00		
MBITHE ENTERPRISES		141		907,300.00		
BURSARIES		110	3424-3494	5,047,000.00		
BURSARIES		118	3533-4200	7,239,949.00		
EDUCATION					48,388,421	

OTHULO DISPENSARY	4-Oct-13	26	3231	500,000.00		
KERARAPON DISPENSARY	4-Oct-13	"	3241	1,200,000.00		
HEALTH					1,700,000	
FAHIMA S ROAD	4-Oct-13	28	3267	400,000.00		
HELENA ROAD			3268	400,000.00		
5TH AVENUE			3269	400,000.00		
NEW BRIDGE			3270	1,200,000.00		
CHAMPCHAMP		166	4347	800,000.00		
KERARAPON			4348	500,000.00		
TRANSFER TO WEST				9,524,219.00		
ROADS					13,224,219	
					0	
LEMELEPO WATER PROJECT	4-Oct-13	33	3279	500,000.00		
NAKEEL WATER & SEWER	4-Oct-13		3304	400,000.00		
LISERIAN WATER	"	"	3281	500,000.00		
SHOLINKE WATER PROJECT	"	"	3282	500,000.00		
INYONYOLI WATER	"	"	3283	500,000.00		
WANANCHI HARDWARE &BSANIT	30-Jun-14	9	4412	1,200,000.00		
WATER					3,600,000	
SHOLINKE AP CAMP	4-Oct-13	32	3274	700,000.00		
ESONORUN AP CAMP	4-Oct-13		3275	300,000.00		
NKAIMURUNYA CHIEFS CAMP	"	"	3276	300,000.00		
KANDISI AP CAMP			3277	700,000.00		
LEMELEPO CHIEFS CAMP	1-May-14		4314	600,000.00		
SECURITY					2,600,000	
						79,617,689.50
						1,174,014.00
		(attach copy of relevant cashbook page extract)				

Signature 28/9/14

Signature 28/9/14

NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400 1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407 Normal Allocation A711928	46,233,800	-
A735613	2,000,000	-
A735776	32,557,904	-
TOTAL	80,791,704	-

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

1400000 3 OTHER REVENUES

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

2110000 4 COMPENSATION OF EMPLOYEES

		2013 - 2014 Kshs	2012 - 2013 Kshs
2110201	Basic wages of contractual employees	1,498,440	-
2110202	Basic wages of casual labour	0	-
	Personal allowances paid as part of salary		-
2110301	House allowance	0	-
2110314	Transport allowance	0	-
2110320	Leave allowance	0	-
2110326	Other personnel payments	0	-
	Total	1,498,440	-

2200000 5 USE OF GOODS AND SERVICES

		2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	299,746	-
2210104	Office rent	0	-
2210200	Communication, supplies and services	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	
2210900	Insurance costs	0	-
2211000	Specialised materials and services	0	
2211100	Office and general supplies and services	0	-
2211200	Fuel ,oil & lubricants	800,000	-
2211300	Other operating expenses	1,317,866	-
2220100	Routine maintenance – vehicles and other transport equipment	65,836	
2220200	Routine maintenance – other assets	0	-
		0	-
	Total	2,483,448	-

2210800 6 CDFC EXPENSES

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2210802	Other commitee expenses	3,454,811	-
2210809	Commitee allowance	1,112,500	-
		0	-
		0	-
		0	-
		0	-
		0	-
		0	-
	TOTAL	4,567,311	-

2630200 **7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools	27,301,472	-
2630205	Transfers to secondary schools	8,800,000	-
2630206	Transfers to Tertiary institutions	0	-
2630207	Transfers to Health institutions	1,700,000	-
			-
			-
			-
	TOTAL	37,801,472	-

2640000 **8 OTHER GRANTS AND OTHER PAYMENTS**

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	7,239,949	-
2640102	Bursary -Tertiary	5,047,000	
2640104	Bursary-Special schools	0	-
2640105	Mocks & CAT	0	-
2640504	water	3,600,000	-
2640505	food security	0	-
2640506	Electricity	0	
2640507	Security	2,600,000	-
2640508	Roads	13,224,219	
2640509	Sports	0	-
2640510	Environment	0	
2640200	Emergency Projects	0	-
	Total	31,711,168	-

2120000 **9 SOCIAL SECURITY BENEFITS**

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	24,000	-
			-
	Total	24,000	-

3100000 **10 ACQUISITION OF ASSETS**

	Non Financial Assets	2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings	1,232,000	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	0	-
3110704	Purchase of Bicycles & Motorcycles	0	-
3110801	Overhaul of Vehicles	0	-
3111001	Purchase of Office furniture and fittings	299,850	-
3111002	Purchase of computers ,printers and other IT equipments	0	-
3111005	Purchase of photocopier	0	-
3111009	Purchase of other office equipments	0	-
3111112	Purchase of soft ware	0	-
3130101	Acquisition of Land	0	-
		0	
	Total	1,531,850	-

11 Other Payments

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY BANK	4,183,151	-
	0	-
	0	-
	0	
Total	4,183,151	-

13 CASH BALANCES (cash in hand)

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

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx
Name of Officer	xxx	xxx	xxx
Total			xxx

15 Cash equivalents (short-term deposits)

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

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	3,009,137	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	3,009,137	-

[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

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

18 OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

(Find Attached Schedule)

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

A711928	46,233,800	
A735613	2,000,000	
A735776	32,557,904	
TOTAL	80,791,704	

0

1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,791,704	-
Proceeds from Sale of Assets	2	0	-
Other Receipts	3	0	-
TOTAL RECEIPTS		**80,791,704**	-
PAYMENTS			
Compesation for employees	4	1,498,440	-
Use of goods and services	5	2,483,448	-
Committee meeting allowances	6	4,567,311	-
Transfers to Other Government Units	7	37,801,472	-
Other grants and transfers	8	31,711,168	-
Social Security Benefits	9	24,000	-
Acquisition of Assets	10	1,531,850	-
Other Payments	11		-
TOTAL PAYMENTS		**79,617,690**	-
SURPLUS/DEFICIT		**1,174,014**	-

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 28/9/ 2014 and signed by:

Fund Account MANAGER
DATE, 28/9/14

CHAIRMAN CDFC

1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,791,704	0
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		**80,791,704**	**0**
PAYMENTS			
Compensation of Employees	4	1,498,440	0
Use of goods and services	5	2,483,448	0
Committee meeting allowances	6	4,567,311	0
Transfers to Other Government Units	7	37,801,472	0
Other grants and transfers	8	31,711,168	0
Social Security Benefits	9	24,000	0
Acquisition of Assets	10	1,531,850	0
Other Payments	11		0
TOTAL PAYMENTS		**79,617,690**	**0**
SURPLUS/DEFICIT		**1,174,014**	**0**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity

Fund Account MANAGER
DATE, 25/9/14

CHAIRMAN CDFC

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	4,183,151	-
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		**4,183,151**	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	3,009,137	-
Surplus/Deficit for the year (from stm of receipt & expenditure		1,174,014	-
			-
Prior year adjustments	17	0	-
NET LIABILITIES		**4,183,151**	-

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:

CEC Member - Finance

Principal Accounts Controller

			2013 - 2014	2012 - 2013
Receipts for operating Activities				
Transfers from Other Government Entities	1	80,791,704		-
Other Revenues	3	0	80,791,704	-
Payments for operating expenses				
Compensation of Employees	4	1,498,440		-
Use of goods and services	5	2,483,448		-
Committee Expenses	6	4,567,311		-
Transfers to Other Government Units	7	37,801,472		-
Other grants and transfers	8	31,711,168		-
Social Security Benefits	9	24,000		
Acquisition of Assets	10	1,531,850		-
Other Payments	11	0	79,617,690	-
Adjusted for:				
Adjustments during the year			0	-
Net cashflow from operating activities			**0**	-
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	0		-
Acquisition of Assets				-
Net cash flows from Investing Activities				-
CASHFLOW FROM FINANCING ACTIVITIES				
Net cash flow from financing activities			**0**	-
NET INCREASE/ IN CASH AND CASH EQUIVALENT			**0**	-
Cash and cash equivalent at BEGINNING of the year	16	0	**3,009,137**	-
Cash and cash equivalent at END of the year			**1,174,014**	-

E. SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=e/c %
Compensation of Employees	1,600,000		1,600,000	1,498,440	101,560	94%
Use of goods and services	2,500,000		2,500,000	2,483,448	16,552	99%
Committee Members Expenses	4,900,000	366,000	5,266,000	4,567,311	698,689	87%
Transfers to Other Government Units	39,200,000	1043137	40,243,137	37,801,472	2,441,665	94%
Other grants and transfers	30,366,704	1,000,000	32,566,704	31,711,168	855,536	97%
Social Security Benefits	25,000		25,000	24,000	1,000	96%
Acquisition of Assets	1,600,000		1,600,000	1,531,850	68,150	96%
Other Payments	0		0	0	0	0
TOTALS	80,791,704	3,009,137	83,800,841	79,617,690	4,183,152	

Compensation of Employees	4
Use of goods and services	5
Committee meeting allowances	6
Transfers to other government units	7
Other grants and transfers	8
Social Security Benefits	9
Acquisition of Assets	10
Other Payments	11

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

CEC Member - Finance

Principal Accounts Controller

SIGNIFICANT

CONSTITUENCIES DEVELOPMENT FUND BOARD

Name of the Constituency KAJIADO NORTH

Financial Year ...2013/2014.....

ITEM DESCRIPTION	QUANTITY	MAKE	SERIAL NO /REGISTRATION NO	CHASSIS NO	MEANS OF PURCHASE	PURCHASE COST	CONDITION
Filing Cabinet (metal)	QTY. 1		KNCDF 10/144		Gift		Good
Office desk	QTY. 1		KNCDF 02/144	-	2007		Good
Filing Cabinet (metal) Office	QTY. 1		KNCDF 10/144		Gift	22,000.00	Good
Office desk (L/R)	QTY. 2		KNCDF 11/144-01		2008	15,000.00	Good
			KNCDF 11/144-02		2008	15,000.00	Good
			KNCDF 11/144-03		2008	15,000.00	Good
Office chairs high-backed (black)	QTY. 2	Fabric material	KNCDF 1/144-01	-	2008	8,000.00	Spoilt
			KNCDF 11/144-02	-	2008	8,000.00	Spoilt
Office chairs low-backed (black)	QTY. 2		KNCDF 03/144-01		2007		Good
			KNCDF 03/144-02		2007	-	Good
Computer Desktop	QTY. 1	HP	KNCDF 04/144-3114600240P	-	2007		Not Worki
Computer CPU	QTY. 1	HP	KNCDF 05/144 CZC7475R58	-		94,000.00	Not Worki
Computer Keyboard	QTY. 1	HP	KNCDF 06/144 BC3250CCPV2YL6	-			Not Worki
Computer Printer	QTY. 1	HP Laserjet2600	KNCDF 07/144	-	2007	32,000.00	Not

		N	CNGJ77505D				Work
Computer UPS(power back-up)	QTY. 1	APC 650	KNCDF 08/144 QB062833893	-	2007	8,000.00	Not Workir
Digital camera	QTY. 1	sonny	KNCDF 09/144	-	2007	-	Missin
Computer Printer	QTY. 1	HP DeskJet 6200	KNCDF 15/144 CB683-64002	-	2009	6,500.00	Good
Motor vehicle	QTY. 1	Land Rover Caravan(With all accessories)	KNCDF 04/144 GKA 929U	SALLDH MT79KO 70087	2010	4,494,676.00	Good
Paper punch	QTY. 1		KNCDF 12/144	-	2008	320.00	Good
Stapler	QTY. 1		KNCDF 13/144	-	2008	280.00	Good
Stapler	QTY. 1		KNCDF13/144	-	2011		Good
calculator	QTY. 1		KNCDF14/144	-	2008		Spoilt
calculator	QTY. 1	Casio Fx 82ms	KNCDF 16/144	-	2010	940.00	New
Computer Desktop	QTY. 1	HP	KNCDF 04/144-3CQ01333H6	-	2010	Purchased by CDF Board	Good
Computer CPU	QTY. 1	HP	KNCDF 05/144-CZ0106SMT	-			Good
Computer Keyboard	QTY. 1	HP	KNCDF 06/144 -P/N 537924-L31	-			Good
Computer Printer	QTY. 1	HP Laser jet	KNCDF 07/144 P2055d- CNCJG46685	-	2010		Good
Computer UPS(power back-up)	QTY. 1	APC	KNCDF 08/144 - 40079740905	-	2010		Good
Digital camera	QTY. 1	Sonny -	KNCDF 09/144-DSC-	-	2010		Good

			W310-4402742				
Exe. Office Table with Mobile Drawer and side return 24C68 2.4 M	QTY. 1		KNCDF 10/14		2012	73,995.00	Good
Exe. Highback Chair wooden Armrest and starbase 822	Qty. 1		KNCDF 11/14		2012	30,000.00	Good
Exe. Visitors Chair wooden Armrest Cantilever 242	Qty. 2		KNCDF 12/144		2012	19,990.00	Good
Exe. Office Table with side return and mobile drawers 18C05 1.8M	Qty. 1		KNCDF 13/144		2012	59,995.00	Good
Exe. Office Table with side return and mobile drawers 16C061.6 M	Qty. 2		KNCDF 14/144		2012	91,990.00	Good
Exe. Highback Chair Adjustable Armrest Leather 2024 A	Qty. 1		KNCDF 15/144		2012	18,500.00	Good
Exe. Visitors Chair with plastic armrest catilever 21003	Qty. 6		KNCDF 16/144		2012	45,000.00	Good
4seater link chair chrome frame unpadded YA19	Qty. 2		KNCDF 17/144		2012	76,000.00	Good
Secretarial chair with arms fabric 301	Qty. 3		KNCDF 18/144		2012	17,400.00	Good
20Seater Conference Table ID	Qty. 1		KNCDF 19/144		2012	122,000.00	Good
Exe. Conference Chairs 21003	Qty. 20		KNCDF 20/144		2012	150,000.00	Good

Reception Table with side return 1880+CT1880+FP4D+1045	Qty. 1		KNCDF21/144		2012	34,7[illegible]00	Good
Reception Chair 009	Qty. 1		KNCDF 22/144		2012	8,300.00	Good
Exe. 2 door Cabinet 212	Qty. 2		KNCDF 23/144		2012	45,990.00	Good
4 Drawer steel filing cabinet with bar	Qty. 1		KNCDF 24/144		2012	18,995.00	Good
Glass Coffee Table	Qty. 1		KNCDF 25/144		2012	7,800.00	Good
Exe. Coat Hanger	Qty. 1		KNCDF 26/144		2012	6,000.00	Good
Executive Highback wooden Armrest and starbase 609	Qty. 2		KNCDF 27/144		2012	45,000.00	Good
Curtains and sheers	Qty. 36 pcs.		KNCDF 28/144		2012	290,050.00	Good
Paper Punch	Qty. 3		KNCDF 29/144		2012	1,110.00	Good
Stapler Medium	Qty. 3		KNCDF 30/144		2012	1,350.00	Good
Stapler Heavy Duty	Qty. 1		KNCDF 31/144		2012	3,650.00	Good
Desk Tray	Qty. 3		KNCDF 32/144		2012	4,500.00	Good
Pen Holder	Qty. 3		KNCDF 33/144		2012	1,500.00	Good
Staple remover	Qty. 1		KNCDF 34/144		2012	150.00	Good
Phone system	Qty. 1		KNCDF 35/144		2012	120,000.00	Not Work
Phones	Qty. 8		KNCDF 36/144		2012	80,000.00	Not Work
Switch	Qty. 1		KNCDF 37/144		2012	12,000.00	Not Work
Internet router	Qty. 1		KNCDF 38/144		2012	10,000.00	Not Work
Internet modem	Qty. 1		KNCDF 39/144		2012	10,000.00	Good
Elon equipment cabinet 3U	Qty. 1		KNCDF 40/144		2012	20,000.00	Good
Network installation	Qty. 1		KNCDF 41/144		2012	125,000.00	Not Work

Executive Office Sofa Set with wooden armrest	Qty. 1		KNCDF 42/144		2012	130,[illegible].00	Good
Office Desk 1.6 M with single pedestal and counter top in cherry	Qty. 1		KNCDF 43/144		2012	32,000.00	Good
Office Table 1.2 M with single pedestal in cherry	Qty. 1		KNCDF 44/144		2012	20,200.00	Good
Steel Filing cabinet with safe and drawers	Qty. 1		KNCDF 45/144		2012	38,500.00	Good
2 Doors steel filing cabinet with shelves	Qty. 1		KNCDF 46/144		2012	28,500.00	Good
Office Highback chair in fabric	Qty. 1		KNCDF 47/144		2012	9,500.00	Good
Scanner	Qty. 1				2013	Supplied by the Board	Good

CERTIFIED BY

NAME OF FUND ACCOUNT MANAGER.....PATRICK NAMWAMBAH.....