

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

PAPER LAID

BY HON. (DR.) NAOMI
SITABANE, MP (DEPUTY
LEADER OF THE MAJORITY)
UNDER ORDER NO. 05
AT 1456 HRS ON
22.10.2015
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT
FUND - IJARA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Ijara Constituency as set out on pages 1 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows 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 preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 (2) of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 auditors judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness

of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the significance of the matters described on the Basis for Disclaimer of Opinion Paragraph, I have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion

Basis for Disclaimer of Opinion

1. Accuracy and Completeness of the Financial Statements

The financial statements as at 30 June 2014 presented for audit by Ijara CDF2014 were not supported by schedules for each expenditure category. The balances in the statement of receipts and payments are:

Category	Amount (Kshs)
Other Receipts	61,950.18
Compensation of employees	855,317.00
Use of Goods and Services	1,556,247.62
Committee Expenses	1,918,500.00
Transfer to other Government Hub	38,550,208.00
Other grants and transfers	34,822,228.00
Social security receipts	22,200.00
Acquisition of Assets	<u>1,399,049.00</u>
Total Kshs.	<u>79,185,699.80</u>

Further, the financial statement does not include cash flow statement and statement of budget compensation and actual amounts as required by IPSASs 1 and 24. In the circumstances, it has not been possible to confirm the accuracy and completeness of the financial statement for the year ended 30 June 2014.

4. Procurement of Furniture

The Ijara CDF Management Committee procured furniture worth Kshs 4,870,000 during the financial year under review. However, the stores were not recorded in the stores ledger or register, the payments were not supported with Local Purchase Order (LPOs), invoices and delivery notes. Further, the furniture were not inspected by the inspection and acceptance committee to ascertain their compliance with terms and specifications of the contract.

Under the circumstances, it has not been possible to confirm whether the furniture were delivered and used for the intended purpose and that the fund got value for money from the transaction as at 30 June 2014.

5. Unaccounted for administration expense

During the financial year under review, the CDF management Committee for Ijara spent Kshs 1,073,120 on administration and other related activities. However, it was observed

that the expenditure was not supported by payment schedules and muster roll to justify the payment made.

In view of the foregoing, the propriety of the expenditure amounting to Kshs 1,073,120 could not be ascertained as at 30 June 2014.

6. Unsupported Monitoring, Evaluation and Training Expenses

The CDF office – Ijara spent Kshs 1,038,000 on monitoring, evaluation and training activities during the period under review. However, car hire services were single sourced. Further, there was no documentary evidence to support CDFC members travel to Malindi. It was also noted that the CDFC claimed per diem while they were on full board.

As a result, it has not been possible to confirm the expenditure as a proper charge to public funds 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.

Other Matters

1. Going Concern

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act, 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the going concern status of the Constituency Development Fund is doubtful.


2. Irregular Award of Contracts

Examination of payment vouchers, project files and other records held at CDF – Ijara office revealed that contracts amounting Kshs 7,799,980 were awarded irregularly during the financial year under review. Scrutiny of the project files showed that the contracts lacked signed contract agreements, technical evaluation reports and compliance certificates. Further, summary of bill of quantities were not provided for audit review.

In the absence of the relevant documentations, it has not been possible to confirm that proper procurement procedures were followed in the identification and eventual award

of the contracts to the various firms which won the tenders amounting to Kshs.7,797,980 and whether the fund got value for money from the expenditure

My opinion is not qualified with respect to these matters.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 June 2015

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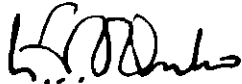
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Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 June 2015



REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND BOARD
IJARA CONSTITUENCY DEVELOPMENT FUND OFFICE

P.O.BOX 92-70105
MASALANI

Email: ijaracdf@yahoo.com
dmurungi@cdf.go.ke

4TH SEPTEMBER, 2014

TO: The Chief Executive Officer
Constituencies Development Fund Board
P.O.BOX 46682-00100
Nairobi

Dear, Sir/Madam,

RE: SUBMISSION OF IJARA CDF FINANCIAL STATEMENT FY 2013/2014.

Attached please find a copy of financial statement for Ijara CDF.

Thanks in advance. FUND ACCOUNT MANAGER
IJARA C.D.F.
P.O. Box 92 70105 MASALANI
Date: 09/09/14 Sign:

DAVID KABERIA MURUNGI
FUND ACCOUNT MANAGER
IJARA CONSTITUENCY



CONSTITUENCIES DEVELOPMENT FUND – IJARA

REPORTS AND FINANCIAL STATEMENTS

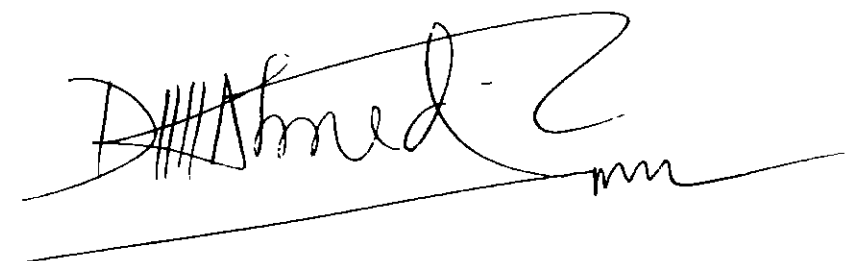
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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


SUBMITTED ON 4TH SEPTEMBER 2014

FUND ACCOUNT MANAGER
IJARA C.D.F.
P.O. Box 92 70105 MARSABIT
Date: Sign:

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A large, stylized handwritten signature in black ink, appearing to read "D. Ahmed", is written over a horizontal line. The signature is fluid and cursive.

FORMER ACCOUNT MANAGER
I JARA CONSTITUENCY
10/10/2014


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

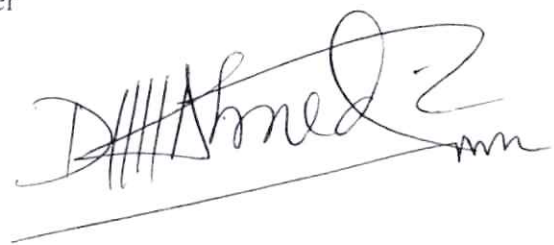
The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yussuf Mbuno
2.	Fund Account Manager	David Kaberia Murungi
3.	District Accountant	Meshack Amayo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | |
|--------------------------|------------------------------|
| 1. Abdullahi Ahmed Shide | Chairman |
| 2. Julius Too | National Government Official |
| 3. David Kaberia Murungi | Fund Account Manager |
| 4. Magol Muhiyadin Abdi | Member |
| 5. Issack Muse Abdille | Member |
| 6. Khalif Buro Hassan | Member |
| 7. Meynun Mohamed Dabar | Member |
| 8. Rabia Siyat Abdullahi | Member |
| 9. Dek Sahal Damoy | Member |
| 10. Dahir Sheikh Ahmed | Member /Secretary |



FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. Box 92 70105 MASALANI
 Date: Sign: 

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P O BOX 92-70105
MASALANI, KENYA
Near District Officer Masalani office. Opposite IEBC office

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 720104432
E-mail: dmurungi@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

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

FIRST COMMUNITY BANK
MASALANI BRANCH
AC/NO 50000774-01
P O. BOX 81-70105
MASALANI

(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

2

FUND ACCOUNTS UNIT
COUNTY DEVELOPMENT FUNDS
MASALANI
2014



Reports and Financial Statements

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

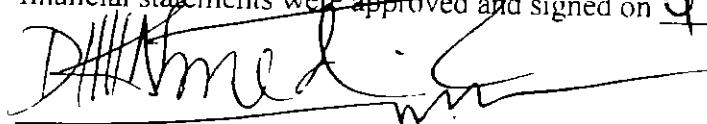
The Fund Account Manager in charge of the Ijara CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Ijara 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 Ijara 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 Ijara 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 Ijara 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 Ijara CDF financial statements were approved and signed on 4/9/2014 2014



DAHIR SHEIKH AHMED
Ag. Chairman - CDFC



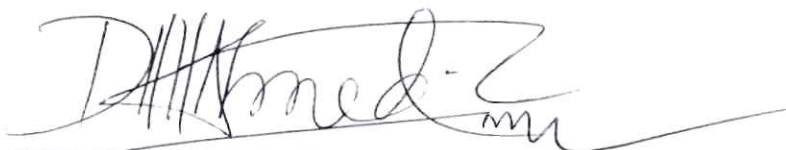
DAVID KABERIA MURUNGI
Fund Account Manager

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

I. STATEMENT OF RECEIPTS AND PAYMENTS			
IJARA CONSTITUENCY DEVELOPMENT FUND			
	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	121,202,471.50	86,053,197.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	61,950.18	123,937.29
TOTAL RECEIPTS		121,264,421.68	86,177,134.29
PAYMENTS			
Compensation of Employees	4	855,317.00	742,603.00
Use of goods and services	5	1,556,247.62	1,236,040.00
Committee Expenses	6	1,918,500.00	2,195,000.00
Transfers to Other Government Units	7	38,550,208.00	65,872,024.00
Other grants and transfers	8	34,822,228.00	23,549,243.95
Social Security Benefits	9	22,200.00	11,200.00
Acquisition of Assets	10	1,399,049.00	13,480,300.00
Other Payments	11	-	xxx
TOTAL PAYMENTS		79,123,749.62	107,086,410.95
SURPLUS/DEFICIT		42,140,672.06	(20,909,276.66)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ijara CDF financial statements were approved on 4/19/14 2014 and signed by:



DAHIR SHEIKH AHMED
 Ag.Chairman - CDFC



DAVID KABERIA MURUNGI
 Fund Account Manager

FUND ACCOUNT MANAGER
 IJARA CDF
 P.O. Box 27, MUIS MASALANI
 Level: Name: 


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

IJARA CONSTITUENCY DEVELOPMENT FUND			
II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	48,411,683 25	6,271,011 19
Cash Balances (sale of tenders, hire of grader)	13	xxx	xxx
Outstanding Imprest	14	xxx	xxx
Cash Equivalents (e.g sale of tender doc held in bankers cheque)	15	0	xxx
TOTAL FINANCIAL ASSETS		48,411,683 25	6,271,011 19
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	6,271,011 19	27,180,287 85
Surplus/Deficit for the year (from statement of receipt & expenditure		42,140,672 06	(20,909,276 66)
Prior year adjustments	17	xxx	xxx
NET LIABILITIES		48,411,683 25	6,271,011.19

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ijara CDF financial statements were approved on 4/9/ 2014 and signed by


DAHIR SHEIKH AHMED
 Ag.Chairman - CDFC


DAVID KABERIA MURUNGI
 Fund Account Manager

ACCOUNT
 11/11/14


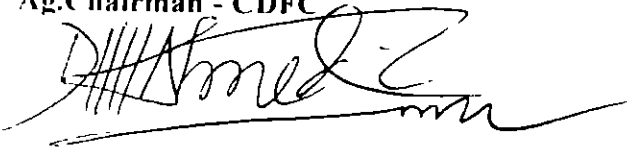
V: SUMMARY STATEMENT OF APPROPRIATION

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	1,800,000 00	0	1,800,000 00	855,317 00	(944,683 00)	47.51761111
Use of goods and services	2,048,570 00	0	2,048,570 00	1,556,247 62	(492,322 38)	75.96751002
Committee Members Expenses	2,500,000 00	0	2,500,000 00	1,918,500 00	(581,500 00)	76.74
Transfers to Other Government Units	40,482,759 00	27,118,358	67,601,117 00	38,550,208 00	(29,050,909 00)	57.02599263
Other grants and transfers	27,191,125 00	14,347,228	41,538,353 00	34,822,228 00	(6,716,125 00)	83.83150868
Social Security Benefits	21,600 00	600	22,200 00	22,200	-	100
Acquisition of Assets	1,000,000 00	333,599	1,333,599 00	1,333,049	(550 00)	99.95875822
Finance Costs, including Loan Interest		0				0
Repayment of principal on Domestic and Foreign borrowing		0				0
Other Payments		0				0
TOTALS	75,044,054.00		116,843,839 00	79,057,749.62	(37,786,089.38)	67.66103399

The Ijara CDF financial statements were approved on 4/5/14 2014 and signed by

DAHIR SHEIKH AHMED

Ag. Chairman - CDFC




DAVID KABERIA MURUNGI

Fund Account Manager

FUND ACCOUNT MANAGER
 IJARA CDF
 P.O. Box 92 70105 MASALAH

Signature of David Kaberia Murungi

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

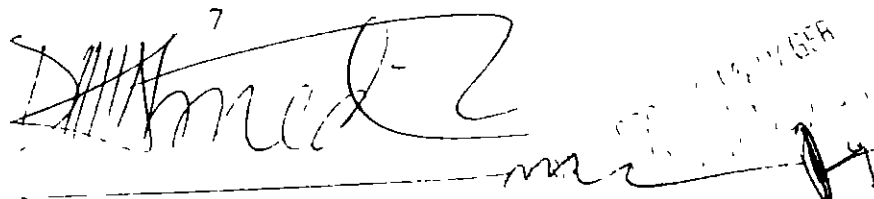
The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

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 imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

A handwritten signature in black ink is written over a horizontal line. To the right of the signature is a circular stamp containing the text '15/06/2014' and other illegible markings.

CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

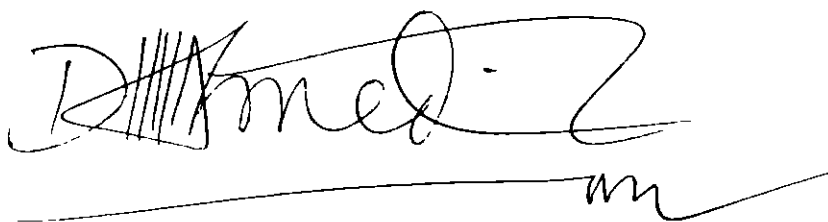
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.


g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



FUND ACCOUNT MANAGER
IJARA CDF
P.O. BOX 11105 MARSABIT
SIGNED: 

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

VII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS				
TRANSFERS FROM CDF BOARD				
	Description	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
Normal Allocation	A654114		38,373,179 50	
	A654397		47,680,017 50	
Normal Allocation	A711803	47,680,017.50	0	
	A709962	2,000,000.00		
	A735663	28,008,981.00		
	A750072	43,513,473 00		
Conditional grants	AIE NO	-	0	
	AIE NO	-		
	TOTAL	121,202,471.50	86,053,197.00	

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

2				
PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
-	Receipts from the Sale of Buildings		-	1
	Receipts from the Sale of Vehicles and Transport Equipment		0	
	Receipts from the Sale Plant Machinery and Equipment			
	Receipts from the Sale of office and general equipment			
	Total	-	0	
3 OTHER RECEIPTS				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
1410107	Interest Received	61,950.18	123,937.29	
1410405	Rents	-	0	
1420601	Sale of tender documents	-	0	
1450207	Other Receipts Not Classified Elsewhere (specify) -	-	-	
	Total	61,950.18	123,937.29	

FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. Box 27, 20105 MASALANI
 COUNTY OF NAKURU


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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

4				
COMPENSATION OF EMPLOYEES				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
2110201	Basic wages of contractual employees		855,317.00	742,603.00
2110202	Basic wages of casual labour		-	
	Personal allowances paid as part of salary			
2110301	House allowance		-	0
2110314	Transport allowance		-	0
2110320	Leave allowance		-	0
2110326	Other personnel payments		-	0
2710120	gratuity			
	Total		855,317.00	742,603.00
5 USE OF GOODS AND SERVICES				
			2013 - 2014	2012 - 2013
			Kshs	Kshs
2210100	Utilities, supplies and services		6,000.00	
2210104	Office rent			120,000
2210200	Communication, supplies and services			
2210300	Domestic travel and subsistence		378,000.00	657,700
2210500	Printing, advertising and information supplies & services			
2210600	Rentals of produced assets			
2210700	Training expenses		806,000.00	
2210800	Hospitality supplies and services			
2210900	Insurance costs			
2211000	Specialized materials and services			

FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. Box 92 - 10105 MASALANI
 Date:
 Sign: 



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

2211100	Office and general supplies and services	366,247.62	458,340
2211200	Fuel, oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment	-	
2220200	Routine maintenance – other assets		
	Total	1,556,247.62	1,236,040
6 COMMITTEE EXPENSES			
	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2210802	Other committee expenses	372,000.00	305,000
2210809	Committee allowance	1,546,500.00	1,890,000
	TOTAL	1,918,500.00	2,195,000
FUND ACCOUNT MANAGER IJARA C.D.F P.O. Box 27, Jomo Kenyatta Salala W Nairobi, Kenya			

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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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


7 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
2630204	Transfers to Primary schools	16,622,651 00	38,079,067	
2630205	Transfers to secondary schools	14,854,986 00	23,929,136	
2630206	Transfers to Tertiary institutions			
2630207	Transfers to Health institutions	7,072,571 00	3,863,821	
	TOTAL	38,550,208.00	65,872,024	
8 OTHER GRANTS AND OTHER PAYMENTS				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
2640101	Bursary -Secondary	7,827,500 00	xx	
2640102	Bursary -Tertiary	11,372,500 00	499,500	
2640104	Bursary-Special schools	1,275,000		
2640105	Mocks & CAT			
2640504	Water	8,900,000 00	6,023,180	
2640505	Food security		xx	
2640506	Electricity projects			
2640507	Security	710,000 00	7,699,981 95	
2640508	Roads	2,798,988 00	2,600,000	
2640509	Sports		1,649,500	
2640510	Environment	66,600 00	250,000	
2640200	Emergency Projects (specify)	1,871,640 00	4,827,082	
	Total	34,822,228.00	23,549,243.95	


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

		2013 - 2014	2012 - 2013
		Kshs	Kshs
9 SOCIAL SECURITY BENEFITS			
2120101	Employer contribution to NSSF	22,200.00	11,200.00
	Total	22,200.00	11,200.00
10 ACQUISITION OF ASSETS			
Non Financial Assets		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		xx
3110202	Construction of Buildings	1,399,049.00	xx
3110302	Refurbishment of Buildings		xx
3110701	Purchase of Vehicles		12,994,600
3110704	Purchase of Bicycles & Motorcycles		365,700
3110801	Overhaul of Vehicles		xx
3111001	Purchase of Office furniture and fittings		xx
3111002	Purchase of computers ,printers and other IT equipments		xx
3111005	Purchase of photocopier		120,000
3111009	Purchase of other office equipments		xx
3111112	Purchase of soft ware		xx
3130101	Acquisition of Land		xx
	Total	1,399,049.00	13,480,300.00

FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. BOX 21195 Mombasa
 Sign: 


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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

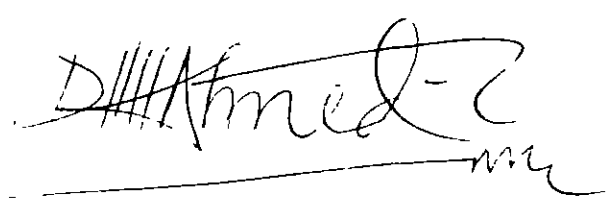
11	Other Payments	-	0	
12 Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	FIRST COMMUNITY BANK-MASALANI AC NO 5000077401	48,411,683.25	6,271,011.19	
	Total	48,411,683.25	6,271,011.19	
13 CASH IN HAND)				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	Sale of tender	xxx	xxx	
	Hire of graders	xxx	xxx	
	Hire of hall	xxx	xxx	
	Other receipts (specify)	xxx	xxx	
	Total	xxx	xxx	
		[Provide cash count certificates for each]		
14 OUTSTANDING IMPRESTS				
	Name of Officer	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
	Name of Officer	xxx	xxx	xxx
	Name of Officer	xxx	xxx	xxx
	Total			xxx

FUND ACCOUNT MANAGER
 IJARA CDF
 PC 2012/11/15
 2014/06/30

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

15 Cash equivalents (short-term deposits)				
	Name of Bank, Account No.	2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	<i>Sale of tender docs held in banker chq</i>	xxx	xxx	
	<i>Describe the nature of deposit</i>	xxx	xxx	
	<i>Describe the nature of deposit</i>	xxx	xxx	
	<i>Describe the nature of deposit</i>	xxx	xxx	
	Total	xxx	xxx	
16 BALANCES BROUGHT FORWARD				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
	Bank accounts	6,271,011.19	27,180,287.85	
	Cash in hand	xxx	-	
	Cash equivalents (short-term deposits)	xxx	-	
	Imprest	xxx	-	
	Total	6,271,011.19	27,180,287.85	
	<i>[Provide short appropriate explanations as necessary]</i>			

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

17	PRIOR YEAR ADJUSTMENTS		
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Bank accounts	xxx	-
	Cash in hand	xxx	-
	Cash equivalents (short-term deposits)	xxx	-
	Imprest	xxx	-
	Total	xxx	-
18	OTHER DISCLOSURES		
	18.1 FIXED ASSET REGISTER		
	(See page 20-23)		
	18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES		
	CDF BOARD	1,500,000.00	47,680,017.50
	18.3 PAYABLES (RETENTION)	FY 2013-2014	
1	Yusuf Haji girls secondary school-Dormitory	90,500	
2	County council secondary school- 2 classrooms	71,250	
3	Hulugho girls secondary -2 Classrooms	61,750	
4	Gesireb Primary school-2Classrooms	61,750	
5	Marta arba Primary school-1 Classroom	45,125	
6	Waranwein primary school-2 Classrooms	57,000	
7	Mai primary school-2 classrooms	57,000	
8	Furqan Primary school-Store	23,750	

CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

	18.4 FUNDS DUE TO PROJECTS (GRANTS YET TO RELEASED)		2013-2014	
1	Shurie Secondary school- Dormitory and beddings		2,300,000	
2	Ijara Secondary school- 4classrooms and furniture's		3,400,000	
3	Boma primary school- 2Classrooms and furniture's		1,450,000	
4	Koranhindi Primary school- Staff house		1,300,000	
5	Mare primary schooll- 2Classrooms and furniture's		1,350,000	
6	Ege primary schooll- 2Classrooms and furniture's		1,350,000	
	Gedilun Primary school- Administration block		1,100,000	
8	Wakabharey primary schooll-2Classrooms and furniture's		1,350,000	
9	Kotile Township Primary schooll-2Classrooms and furniture's		1,500,000	
10	Gababa primary school- Administration block		1,100,000	
11	Korissa primary school- Administration block		1,100,000	
12	Kotile primary school-Beds and mattresses		500,000	
13	Dabalweyne primary schooll- 2Classrooms and furniture's		1,500,000	
14	Dahir primary school- Administration block		1,100,000	
5	Hara primary school-Dining hall		1,200,000	
16	Hulugho sub district hospital -Staff house		2,282,759	
17	Ijara district hospital-Staff house		2,200,000	
18	Idd ground public toilets		500,000	
19	Sangole public toilets		500,000	
20	Dabalweyne public toilets		500,000	
21	Alijarire public toilets		500,000	
22	Hara public toilets		500,000	
23	Bula Galmal water kiosk		500,000	
24	Bula Ahmed water pipe line		600,000	

18
 FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. BOX 1000, NAIROBI
 TEL: 011-2547000000
 FAX: 011-2547000000
 E-MAIL: ijara@kshs.gov.ke

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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

25	Gumarey to chikulu village water pipe	600,000		
26	Bula balah community water Receivers tank	500,000		
27	Warsame water pan	500,000		
28	Gumarey township water kiosk	200,000		
29	Korissa -Taqisley road bush clearing	300,000		
30	Bulakokon -Butohama road bush clearing	300,000		
31	Wakabharey- Maderto road bush clearing	376,659		
32	Arbabuthu -Mulimamo road bush clearing	400,000		
33	Hulugho-Mangai bush clearing	300,000		
34	Hulugho-Elkambere road clearing	700,000		
35	Sangailu to Dagega bush clearing	400,000		
36	Ege-Sangailu road bush clearing	400,000		
37	Gumarey to Torabora to Arid land office road	3,000,000		
38	Qarmatha -Masalani road bush clearing	500,000		
39	Masalani-Bula Arsheley Access roads clearing	700,000		
40	Ijara district Commissioners renovation	150,000		

FUND ACCOUNT MANAGER
 IJARA C.D.F.
 P.O. Box 92 70105 MASALANI
 Date: Sign: 



CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

18.1 FIXED ASSET REGISTER

CONSTITUENCIES DEVELOPMENT FUND					
INVENTORY OF CDFC ASSETS					
CONSTITUENCY...IJARA	CODE:033	FY2004/2005			
FURNITURE AND FITTINGS					
	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
Executive desk/office table	CDF/033/014		18/02/05	13,780	Good
side return table	CDF/033/013		18/02/05	10,000	Good
executive combination top	CDF/033/015		18/02/05	14,200	Good
2-hanging drawer	CDF/033/011		18/02/05	9,000	Good
10 seater conference table	CDF/033/017		18/02/05	31,500	Good
Type of furniture		subtotal		78,480	
4-drawer metal filing cabinet	CDF/033/016		18/02/05	9,000	Good
executive leather chair	CDF/033/001		18/02/05	16,900	Good
visitors chair	CDF/033/002		18/02/05	3,017	Good
visitors chair	CDF/033/003		18/02/05	3,017	Good
conference chair	CDF/033/004		18/02/05	2,586	Good
conference chair	CDF/033/005		18/02/05	2,586	Good
conference chair	CDF/033/006		18/02/05	2,586	Good
conference chair	CDF/033/007		18/02/05	2,586	Good
conference chair	CDF/033/008		18/02/05	2,586	Good
conference chair	CDF/033/009		18/02/05	2,586	Good
conference chair	CDF/033/010		18/02/05	2,586	Good
conference chair	CDF/033/011		18/02/05	2,586	Good

FUND ACCOUNT MANAGER 20
 IJARA CDF
 50/1/2014
 30/06/2014

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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

conference chair	CDF/033/012		18/02/05	2,586	Good
conference chair	CDF/033/013		18/12/05	2,586	Good
				57,794	
			Grand total	136,274	

CONSTITUENCIES DEVELOPMENT FUND

INVENTORY OF CDFC ASSETS

CONSTITUENCY...IJARA		CODE:033	FY2008/2009		
FURNITURE AND FITTINGS					
Type of furniture	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
2 Executive Chairs	CDF/033/018		26/6/2009	40,000	Good
1 NO.Executive desk with 2 side drawers	CDF/033/019		26/6/2009	76,000	Good
2 Waiting bench	CDF/033/020		26/6/2009	20,000	Good
Cabinet	CDF/033/021		26/6/2009	20,000	Good
		sub-total		156,000	Good
EQUIPMENT					
One Desktop Computer	CDF/033/E01		22/6/2009	65,000	Good
One Labtop Computer	CDF/033/E02		22/6/2009	80,000	Good
Generator-Tigmax TH2900	CDF/033/E03		22/6/2009	60,000	Good
Priter HP	CDF/033/E04		22/6/2009	35,000	Good
Safaricom Modem	CDF/033/E05		22/6/2009	7,000	Good
4GB Flash disk	CDF/033/E06		22/6/2009	3,000	BLOCKED
Digital Camera-Sony			22/6/2009	20,500	Good
		sub-total		270,500	

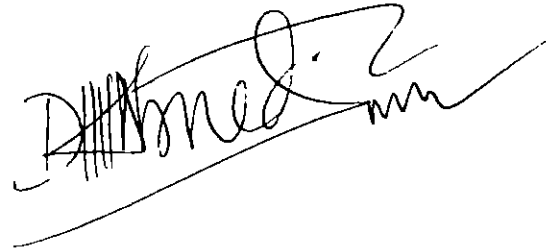
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CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements

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

			GRAND TOTAL		
CDF BOARD SUPPLIERS					
One HP Desktop computer	CZC0052KRC		28/04/2010	xxxxx	Good
One HP Printer Laserjet P2055	CNCJH39788		28/04/2010	xxxxx	Good
One UPS	4 01E+10		28/04/2010	xxxxx	Good
Digital Camera-Sony			28/04/2011	xxxxx	Good
Zain Modem			28/04/2012	xxxxx	Good
Scanjet 5590			15/08/2013	xxxxx	Good



FUND ACCOUNT MANAGER
 IJARA CDF
 P.O. Box 11115 NAIROBI
 Kenya

CONSTITUENCIES DEVELOPMENT FUND – IJARA CONSTITUENCY

Reports and Financial Statements
for the year ended June 30, 2014 (Kshs'000)

CONSTITUENCIES DEVELOPMENT FUND					
INVENTORY OF CDFC ASSETS					
CONSTITUENCY...IJARA	CODE 033	FY 2011/2012- 2012/2013			
FURNITURE AND FITTINGS					
OFFICE BLOCK	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
IJARA CDF OWN OFFICE (CONSTRUCTED) office block, toilets, water system, compound fence, gate and gate house	Office		completed on 10/12/2012	7,000,000	Good
Office compound fence, graveling of walkways and Car park	Office		Completed on June 2014	1,000,000	
Type of furniture					
1 Executive Chairs	CDF/033/01/2012		30/11/2012		
Executive desk with side drawers	CDF/033/01/2012		30/11/2012	75,000	Good
Boardroom chairs=49 pcs	CDF/033/02/2012- CDF/033/050/2012		30/11/2012	245,000	Good
Boardroom Tables=12 pcs	CDF/033/T01/2012- CDF/033/T12/2012		30/11/2012	180,000	Good
		sub-total		8,500,000	
EQUIPMENT					
PHOTOCOPHER=RICOH 1900	CDF/033/E01/2012		14/11/2012	120,000	Good
Motor bike Yamaha DT175CC, GKB 205C, Engine No 3TS-115640, Chassis No DGO1X-034671			23/11/2012	365,700	Good
Plastic Water tank 5000litres			6/11/2012	80,000	Good
		sub-total		565,700	
		GRAND TOTAL		9,628,474	

FUND ACCOUNTING OFFICE