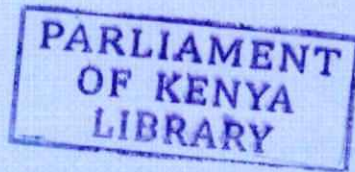


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**

*Paper laid
By Hon (Dr) Naomi
Shabazz, MP. (Deputy
Leader of the Majority)
under Order No. 05
at 1456 Hrs on
22/10/2015
IBM*



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Dadaab Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, statement of receipts and payments, and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on the 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 Auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of

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

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Qualified Opinion

1. Accuracy and Completeness of the Financial Statements

- a) The account balances reflected in the financial statements were not supported by a trial balance as at 30 June 2014. As a result, the completeness and accuracy of the balances reported could not be confirmed
- b) Note 18.1 to the financial statement was intended to disclose fixed assets owned by the entity. It was however noted this important disclosure was omitted although the entity owned various assets. It was further noted that the entity did not maintain fixed asset register as required.

In the absence of a fixed asset register and genres ledger, it was not possible to ascertain the accuracy and completeness of the financial statements as at 30 June 2014.

2. Unsupported Cash and Cash Equivalents

The cash and cash equivalent balance of Ksh.6,945,665.00 comprised of Ksh.6,512,181.00 and Ksh.433,480.00 being bank balance and outstanding imprest respectively as at 30 June 2014. It was noted that the bank balance of Ksh.6,512,181.00 was supported with a copy of bank statements and bank reconciliation statements. However, temporary imprest totalling Ksh.433,480.00 was not supported with schedule of imprest holders and the imprests remained unsurrendered as at 30 June, 2014.

In the circumstances, it has not been possible to confirm the validity and accuracy of cash and cash equivalents balance of Kshs.6,512,181.00 and outstanding imprests balance of Kshs.433,480.00.

3. Unaccounted for CDF Bursary

During the financial year under review, the CDF – Dadaab awarded bursaries totaling to Kshs.1,539,000.00 to students studying in various secondary schools and universities/colleges. However, no supporting documents availed for audit review.

In the absence of the supporting documents for the bursaries, it was not possible to ascertain whether the funds were utilized for the intended purpose.

4. Unaccounted for Water Trucking Services

Examination of payment vouchers and supporting documents revealed that an amount of Kshs.3,000,000 was spent for water trucking activities. However, payment vouchers were

not supported with temporary work tickets, Schedules of water trucking activities showing recipient names, their ID numbers, signatures and locations and expenditure were not authorized by the District Accountant.

As a result, it has not been possible to ascertain whether the funds were utilized for the intended purpose.

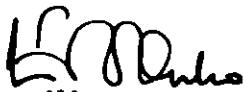
5. Unaccounted for Administration/Monitoring and Evaluation Expenses

Examination of payment vouchers and other records held by Dadaab CDF revealed that the management spent Kshs.716,000 00 on Administration/Monitoring and Evaluation during the period under review. However, no supporting documents were provided for audit review.

In view of the foregoing, the expenditure of Kshs.716,000.00 could not be ascertained as a proper charge to public funds.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly the financial position of Dadaab Constituency Development Fund as at 30 June 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards, the Public Finance Management Act, 2012 and does not fully comply with the CDF Act, 2013



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 June 2015

RECEIVED
KENYA NATIONAL AUDIT OFFICE
DATE: 30/09/2014

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – DADAAB

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)

CONSTITUENCY DEVELOPMENT FUND
DADAAB CONSTITUENCY
P. O. Box 1522 - 70100
GARISSA COUNTY
Date:.....

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

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III. STATEMENT OF RECEIPTS AND PAYMENTS.....	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	5
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CONSTITUENCY DEVELOPMENT FUND
DADAAB CONSTITUENCY
P. O. Box 1522 - 70100
GARISSA COUNTY
Date:.....

CONSTITUENCIES DEVELOPMENT FUND - DADAAB CONSTITUENCY

Reports and Financial Statements

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

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

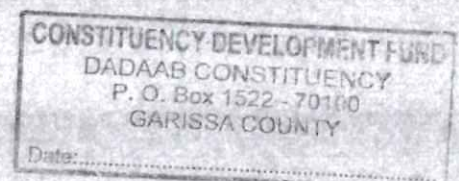
The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Ahmed Ibrahim
3.	District Accountant	Stephen K. Mbuguwa

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

Mahat Abdikarim Ibrahim	Chainnan
Fund Account Manager, Daadab	Ex-officio Member (Secretary)
Deputy County Commissioner	National Government Official (Member)
Ebla Haji Aderi	Member
Fatuma Mohammed Hassan	Member
FatumaAbdi Farah	Member
Sadik Odowa Roble	Member
Mohammed Amin Issack	Member
Suleiman Allmed Osman	Member
Sahal Salah Ali	Member



CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY

Reports and Financial Statements

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 1522-70200

Off KISMAYU ROAD OPP KORA VIEW

Garissa, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (+254) 712 242 384

E-mail: cdfdadaab@cdf.go.ke

Website: www.go.ke

(g) Entity Bankers

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

1. First Community Bank

Garissa branch

Act 0009576902

(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

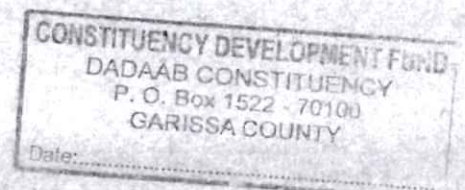
State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY

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 **DADAAB 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.

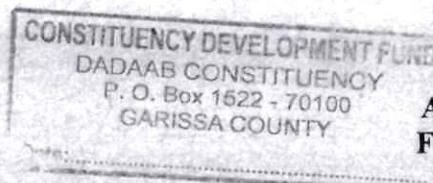
The Fund Account Manager in charge of the **DADAAB CDF** accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the **DADAAB 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 **DADAAB 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 **DADAAB 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 **DADAAB CDF** financial statements were approved and signed on 15th September, 2014


MAHAT ABDIKARIM
Chairman - CDFC




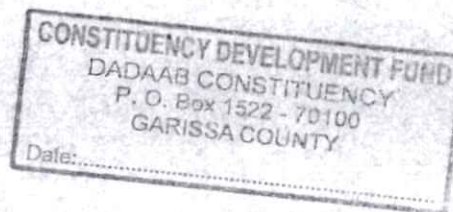

AHMED IBRAHIM
Fund Account Manager

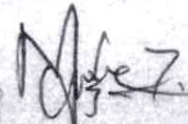
CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	42,800,599.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		42,800,599.00	
PAYMENTS			
Compensation of Employees	4	672,799.00	
Use of goods and services	5	962,279.00	
Committee Expenses	6	3,019,189.00	
Transfers to Other Government Units	7	9,524,178.00	
Other grants and transfers	8	21,676,455.00	
Social Security Benefits	9		
Acquisition of Assets	10		
Other Payments	11		
TOTAL PAYMENTS		35,854,894.00	
SURPLUS/DEFICIT		6,945,665.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The DADAAB CDF financial statements were approved on 15th September, 2014 and signed by:


MAHAT ABDIKARIM
 Chairman - CDFC



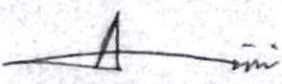

AHMED IBRAHIM
 Fund Account Manager

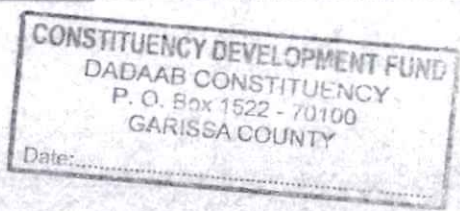
CONSTITUENCIES DEVELOPMENT FUND – DADAAB CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	6,512,181.00	
Cash Balances (sale of tenders, hire of grader)	13	-	
Outstanding Imprests	14	433,480.00	
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	15	-	
TOTAL FINANCIAL ASSETS		<u>6,945,665.00</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	
Surplus/Deficit for the year		6,945,665.00	
Prior year adjustments	17	-	
NET LIABILITIES		<u>6,945,665.00</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The DADAAB CDF financial statements were approved on 15th September, 2014 and signed by:


MAHAT ABDIKARIM
 Chairman - CDFC




AHMED IBRAHIM
 Fund Account Manager

STATEMENT OF CASH FLOW

Receipts for operating Activities

Transfers from the CDF Board	1	42,800,559.00
Other Revenues	3	<u> -</u>

Payments for operating expenses

Compensation of Employees	4	672,799.00
Use of goods and services	5	962,279.00
Committee Expenses	6	3,019,189.00
Transfers to Other Government Units	7	9,524,172.00
Other grants and transfers	8	21,676,455.00
Social Security Benefits	9	-
Other Expenses	11	-

Adjusted for:

Adjustments during the year

Net cashflow from operating activities 6,945,665.00

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	2	-
Acquisition of Assets	10	-

Net cash flows from Investing Activities

CASHFLOW FROM FINANCING ACTIVITIES

Net cash flow from financing activities

NET INCREASE/ IN CASH AND CASH EQUIVALENT

Cash and cash equivalent at BEGINNING of the year	16	-
Cash and cash equivalent at END of the year		<u>6,945,665.00</u>

CONSTITUENCY DEVELOPMENT UNIT
DADAAB CONSTITUENCY
P. O. Box 1522 - 70100
GARISSA COUNTY
Date:.....

A-1

M.A

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,086,420.00	-	1,086,420.00	672,799.00	413,621.00	61.93
Use of goods and services	2,529,279.00	-	2,529,279.00	962,279.00	1,567,000.00	38.05
Interest payments	3,685,000.00	-	3,685,000.00	3,019,189.00	665,811.00	81.93
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	42,684,888.13	-	42,684,888.13	9,524,172.00	33,160,716.13	22.31
Other grants and transfers	25,832,851.79	-	25,832,851.79	21,676,455.00	4,156,396.79	83.91
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	72,133,438.92		72,133,438.92	35,854,894.00	39,854,544.92	288.13

The DADAAB CDF financial statements were approved on 15th September, 2014 and signed by:


MAHAT ABDIKARIM
 Chairman - CDFC

EMERGENCY
 DADAAB
 P. O. Box
 GARI


AHMED IBRAHIM
 Fund Account Manager

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

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented. The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – DADAAB 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

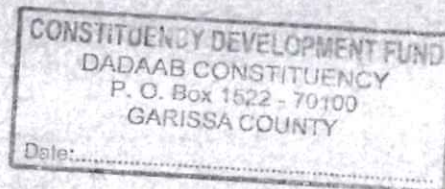
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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.



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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...	2,000,000.00	0
	AIE NO.....	40,800,599.00	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	42,800,599.00	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
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	-	0

CONSTITUENCY DEVELOPMENT FUND
DADAAB CONSTITUENCY
P. O. Box 1522 - 70100
GARISSA COUNTY
Date:.....

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

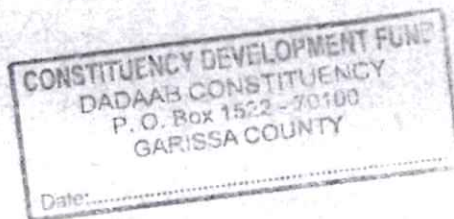
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	672,799.00	0
Basic wages of casual labour	-	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
gratuity		
Total	672,799.00	0



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	-	
electricity	-	
water	-	
Office rent	337,500.00	
Communication, supplies and services	20,920.00	
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	
Training expenses	-	
Hospitality supplies and services	101,900.00	
Insurance costs	-	
Specialized materials and services	-	
Office and general supplies and services	290,959.00	
Fuel ,oil & lubricants	-	
Other operating expenses	211,000.00	
Routine maintenance – other assets	-	
Total	962,279.00	

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	680,000.00	
Committee allowance	2,339,189.00	
TOTAL	3,019,189.00	

CONSTITUENCY DEVELOPMENT FUND
DADAAB CONSTITUENCY
P. O. Box 1522 - 70100
GARISSA COUNTY
Date:.....

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

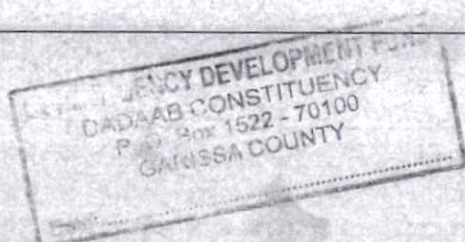
Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	9,524,172.00	
Transfers to secondary schools		
Transfers to Tertiary institutions		
Transfers to Health institutions		
TOTAL	9,524,172.00	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	7,057,000.00	
Bursary -Tertiary	9,166,000.00	
Bursary-Special schools		
Mocks & CAT		
water		
Agriculture (food security)		
Electricity projects		
Security	1,900,000	
Roads		
Sports		
Environment		
Emergency Projects (specify)	3,553,455.00	
Total	21,676,455.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF		
Total	-	



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10. ACQUISITION OF ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>First Community Bank, Act 0009576902 Kshs</i>	6,512,181.00	
	xxx	
	xxx	
Total	6,512,181.00	

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13. CASH IN HAND

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

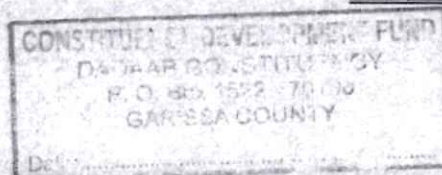
[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	Kshs	Kshs	Kshs
Ahmed Ibrahim	433,484.00	-	-
Total	433,484.00	-	433,484.00

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

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



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16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	xxx	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

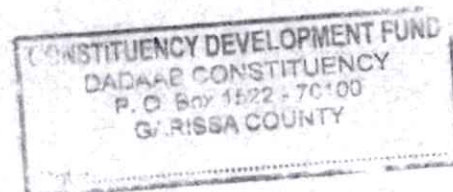
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	xxx	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
42,800,599.00	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	



M.A

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18.3 PAYABLES

Retention

Kshs	Kshs
412,500.00	
xxx	xxx
xxx	xxx
xxx	xxx
412,500.00	xxx

18.4 FUNDS DUE TO PROJECTS

PROJECTS	AMOUNTS
6% Administration/ Reccurent	4,867,106.34
5% Emergency	3,564,466.00
3% Monitoring and Evaluation/Capacity building	2,433,553.17
2% Environment	1,622,368.78
20% Bursary	16,223,368.78
2% sports	1,622,368.78
Bahuri Primary School	1,000,000.00
Qabobey primary school	1,500,000.00
Alango Arba Primary School	1,500,000.00
Dertu Girls Secondary school	4,500,000.00
Dadaab Secondary school	4,500,000.00
Bogyar primary school	1,500,000.00
Abakaile Primary school	1,500,000.00
Saretho primary school	1,500,000.00
Saretho primary school	1,500,000.00
Ali Kune Primary school	1,500,000.00
Kumahumato Primary school	1,500,000.00

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Degelema Primary school	400,000.00
Maleley Two primary school	500,000.00
Saretho primary school	750,000.00
Supply of desk to various schools	1,100,000.00
Abakaile Primary school	200,000.00
Dertu primary school	100,000.00
Damajaley Qoqar Primary school	1,434,888.13
Support Science Laboratories to various schools	600,000.00
Dertu Girls Secondary school	700,000.00
Liboi Primary school	2,000,000.00
Liboi Primary school	1,200,000.00
Kulan Secondary school	2,000,000.00
Hamey primary school	1,600,000.00
Damajaley Qoqar Primary school	500,000.00
Damajaley primary school	2,000,000.00
Mathahgesey primary school	2,000,000.00
Dagahley primary school	2,500,000.00
Damajaley primary school	500,000.00
Damajaley primary school	350,000.00
Madhahgesey Primary school	250,000.00
CDF office Furnitures	800,000.00
Hamey police post	2,000,000.00
	75,818,119.98

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18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

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