

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**

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Paper Laid
By Hon. A. Duake (hon)
on Wed. 11.11.2015 (pm)
Mmm



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Butula Constituency set out on pages 6-27, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments and 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 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.

Opinion

In my opinion, the financial statements present fairly, in all material respects the financial position of Constituencies Development Fund – Butula Constituency 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 (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

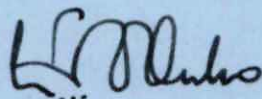
1. Going Concern

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituencies Development Fund 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.

2. Under Expenditure

Butula CDF had an approved budget of Kshs.92,263,444.50 for the year ended 30 June 2014. However, the Fund spent Kshs.84,857,486.06 resulting to unexplained under expenditure of Kshs.7,406,156.44 approximately 8% of the total budget. The low budget absorption denies the constituents the much needed service delivery.

My opinion is not qualified in respect of these matters.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

3 September 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – BUTULA

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	2
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	5
III. STATEMENT OF RECEIPTS AND PAYMENTS	6
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	7
V: SUMMARY STATEMENT OF APPROPRIATION.....	9
VI. SIGNIFICANT AOUNTING POLICIES	10
VII. NOTES TO THE FINANCIAL STATEMENTS.....	12
VII. NOTES TO THE FINANCIAL STATEMENT.S.....	12
VIII. CASH FLOW STATEMENT.....	28

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	Mary M Masinde
3.	District Accountant	Mariko Otiato

(d) Fiduciary Oversight Arrangements



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

List the CDFC as gazzetted

- | | |
|----------------------------|--|
| 1. Lilian Annet Wang'uria | Chairperson |
| 2. Lang'at Wycliffe | Government Official (Deputy County Commissioner) |
| 3. Collins Onyango Orlando | Member |
| 4. Pamphil Odwori Opoya | Member |
| 5. Johnvoster Ogochi | Member |
| 6. Roselida Oar Ojwang | Member |
| 7. Judith Adhiambo Meso | Member |
| 8. Nawinyi Michael Sambuli | Member |
| 9. Bonface Odhiambo Omondi | Member |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 53, Butula.
Butula CDF Building
Ejinja-BumalaRoad
Butula, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: None
E-mail: cdfbutula@cdf.go.ke
Website: None

(g) Entity Bankers

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

1. National Bank of Kenya
Busia Branch
Account no. 01021037115600

(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 – BUTULA 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 BUTULA 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.

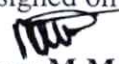
The Fund Account Manager in charge of the BUTULA CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the BUTULA 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 BUTULACDF 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 BUTULACDF 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 BUTULA CDF financial statements were approved and signed on 05/08 2014.


Lillian Wanguria
Chairman - CDFC


Mary M Masinde
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – BUTULA 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	92,056,444.50	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	207,198.00	
TOTAL RECEIPTS		92,263,642.50	
PAYMENTS			
Compensation of Employees	4	656,793.00	
Use of goods and services	5	3,741,841.00	
Committee meeting allowances	6	2,272,545.78	
Transfers to Other Government Units	7	45,243,335.00	
Other grants and transfers	8	32,936,911.28	
Social Security Benefits	9	-	
Acquisition of Assets	10	-	
Other Payments	11	6,060.00	
TOTAL PAYMENTS		84,857,486.06	

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

SURPLUS/DEFICIT		7,406,156.44	
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BUTULA CDF financial statements were approved on 05/08 2014 and signed by:


Lillian Wanguria
Chairman - CDFC


Mary M Masinde
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	7,673,603.44	xxx
Cash Balances (sale of tenders, hire of grader)	13	0	xxx
Outstanding Imprests	14	xxx	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	xxx	xxx
TOTAL FINANCIAL ASSETS		7,673,603.44	xxx
REPRESENTED BY			


CONSTITUENCIES DEVELOPMENT FUND – BUTULA CONSTITUENCY


Reports and Financial Statements

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

Fund balance b/fwd 1st July 2012	16	267,447.00	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		7,406,156.44	xxx
Prior year adjustments	17	0	xxx
NET LIABILITIES		7,673,603.44	xxx

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


Lillian Wanguria
Chairman - CDFC
Manager


Mary M Masinde
Fund Account

CONSTITUENCIES DEVELOPMENT FUND – BUTULA CONSTITUENCY


Reports and Financial Statements


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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisatic Difference Final Bud
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	982,765.00	0	982,765.00	656,793.00	(325,972.00)	67%
Use of goods and services	3,426,075.00	0	3,426,075.00	3,741,841.00	315,766.00	109%
Committee Members Expenses	2,319,971.00	0	2,319,971.00	2,272,545.78	(47,425.22)	98%
Transfers to Other Government Units	43,536,337.00	0	43,536,337.00	45,243,335.00	1,706,998.00	104%
Other grants and transfers	31,550,000.00	0	31,550,000.00	32,936,911.28	1,386,911.28	104%
Social Security Benefits	-	0	-	-	-	0%
Acquisition of Assets	-	0	-	-	-	0%
Other Payments	-	0	-	6,060.00	6,060.00	0%
TOTALS	81,815,148.00	0	81,815,148.00	84,857,486.06	3,042,338.06	104%

The BUTULACDF financial statements were approved on 05/08 2014 and signed by:


Lillian Wanguria
 Chairman - CDFC


Mary M Masinde
 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...711905	50,881,423.50	-
	AIE NO...709936	2,000,000.00	-
	AIE NO...735757	38,907,574.00	-
			-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
	TOTAL	92,056,444.50	-

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

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	656,793.00	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	656,793.00	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	-	-
Office rent	-	-
Communication, supplies and services	12,650.00	-
Domestic travel and subsistence	282,630.00	-
Printing, advertising and information supplies & services	262,540.00	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	179,818.00	-
Insurance costs	7,500.00	-
Specialised materials and services	-	-
Office and general supplies and services	215,222.72	-
Fuel ,oil & lubricants	66,520.00	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	2,714,960.28	-
Routine maintenance – other assets	-	-
Total	3,741,841.00	-

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

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,159,214.78	
Committee allowance	1,113,331.00	
TOTAL	2,272,545.78	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	26,865,835.00	
Transfers to secondary schools	16,800,000.00	xx
Transfers to Tertiary institutions	1,127,500.00	
Transfers to Health institutions	450,000.00	
		xx
		xx
TOTAL	45,243,335.00	xx

CONSTITUENCIES DEVELOPMENT FUND – BUTULA 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	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	12,000.00	-
Sales of tender documents	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	195,198.00	-
Other Receipts Not Classified Elsewhere	-	-
	<hr/>	<hr/>
Total	207,198.00	-
	<hr/> <hr/>	<hr/> <hr/>

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

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary –Secondary	13,568,375.00	xx
Bursary –Tertiary	5,906,000.00	
Bursary-Special schools		
Mocks & CAT	543,600.00	
Water	-	xx
food security	-	xx
Electricity	-	
Security	-	
Roads	10,000,000.00	
Sports	1,546,647.00	
Environment	1,372,289.28	
Emergency Projects	-	
Total	32,936,911.28	xx

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

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
	<hr/>	<hr/>
Total	<hr/> <hr/>	<hr/> <hr/>

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

10. ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-

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

Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	xxx	xxx
Civil Contingency Reserves	xxx	xxx
Capital Transfers to Non-Financial Public Enterprises	xxx	xxx
Capital Transfer to Public Financial Institutions and Enterprises	xxx	xxx
Capital Transfer to Private Non-Financial Enterprises	xxx	xxx
Other expenses	xxx	xxx
Bank Charges	6,060	xxx
	6,060	xxx

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>National Bank of Kenya Busia Branch</i>	xxx		7,673,603.44	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	Xxx	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	Xxx	xxx
Total			7,673,603.44	xxx

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

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	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
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			xxx	xxx

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

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	267,447.00	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	267,447.00	-

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

17. PRIOR YEAR ADJUSTMENTS

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

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>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs

Kshs

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

XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

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

CASH FLOW STATEMENT

2013 - 2014

Kshs

Receipts for operating Activities

Transfers from the CDF Board	1	92,056,444.50	
Other Revenues	3	<u>207,198.00</u>	92,263,642.50

Payments for operating expenses

Compensation of Employees	4	656,793.00	
Use of goods and services	5	3,741,841.00	
Committee Expenses	6	2,272,545.78	
Transfers to Other Government Units	7	45,243,335.00	
Other grants and transfers	8	32,936,911.28	
Social Security Benefits	9	-	
Other Expenses	11	<u>6,060.00</u>	(84,857,486.06)

Adjusted for:

Adjustments during the year			-
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Net cashflow from operating activities **7,406,156.44**

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 **7,406,156.44**

Cash and cash equivalent at BEGINNING of the year	16		267,447.00
Cash and cash equivalent at END of the year			7,673,603.44

Constituency Name: BUTULA

Assets Register

Region	County	Constituency	Constituency Code	Asset Name/Description	Asset Tag No	Serial No.	Acquisition Date	Purchase Cost (ksh)	Physical Location	Current Condition	Warranty	remarks
Western	Busia	Butula	176	Board Room table	713-176-CDF005		7/9/2007	48,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Computer table	713-176-CDF001		7/9/2007	19,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office table	713-176-CDF003		7/9/2007	48,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office table	713-176-CDF004		7/9/2007	48,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office table	713-176-CDF005		7/9/2007	19,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office chair	713-176-CDF026		7/9/2007	34,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office chair	713-176-CDF027		7/9/2007	34,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Executive Office chair	713-176-CDF028		7/9/2007	9,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Office Secretary Chair	713-176-CDF029		7/9/2007	6,000.00	Butula CDF	Non Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF006		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF007		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF008		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF009		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF010		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF011		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF012		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF013		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF014		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF015		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF016		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF017		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF018		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF019		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF020		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF021		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF022		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF023		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF024		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Plastic Chairs	713-176-CDF025		7/9/2007	1,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	C P U	713-176-OE002	QVXFM	7/9/2007	56,300.00	Butula CDF	Non Serviceable		
Western	Busia	Butula	176	C P U	713-176-OE027	5945130	5/8/2008	104,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	C P U	CDFBOARD-176/A003	CZC0052KQ9			Butula CDF	Serviceable		
Western	Busia	Butula	176	Monitor	713-176-OE003	HM-14	7/9/2007		Butula CDF	Serviceable		
Western	Busia	Butula	176	Monitor	713-176-OE026	CNC739QFSW	5/8/2008		Butula CDF	Serviceable		
Western	Busia	Butula	176	Monitor	CDFBOARD-176/A004	CNC945P024			Butula CDF	Serviceable		
Western	Busia	Butula	176	HP Laserjet P2014	713-176-OE028	CNCJ557706			Butula CDF	Serviceable		
Western	Busia	Butula	176	HP Officejet J3680	713-176-OE032	CN9665N10S		48,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	HP Deskjet F4185	713-176-OE029		5/8/2008	15,000.00	Butula CDF	Non Serviceable		
Western	Busia	Butula	176	HP Leserjet P2055d	CDFBOARD-176/A002	CNCJG43586			Butula CDF	Serviceable		
Western	Busia	Butula	176	Risograph Copy Printer	713-176-OE034	EZ570-79941764	6/9/2010	650,000.00	DEO'SL Office	Serviceable		
Western	Busia	Butula	176	Photocopy Machine	713-176-OE001	6800607		78,500.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Steel Office Cabinet	713-176-CDF030			18,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Steel Office Cabinet	713-176-CDF031			18,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Steel Office Cabinet	713-176-CDF033			10,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Wireless Office Telephone	713-176-OE004	896392		15,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Huawei C5300 Phone		LE1851W		9,200.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Motor Cycle - Suzuki Sport	713-176-MC001	GK A317Q		350,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Motor Grader - CAT 140	713-176-MG002	GK A 508Q		18,005,520.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Motor Vehicle - L/Rover 110	713-176-MV003	GK A303U		4,215,000.00	Butula CDF	Serviceable		
Western	Busia	Butula	176	Sony Camera		4086823			Butula CDF	Serviceable		
Western	Busia	Butula	176	Land		ELUKHARI 3483	10/10/2005	250,000.00	Butula CDF	Registered		
Western	Busia	Butula	176	Building				4,200,654.00	Butula CDF	Occupied		
Western	Busia	Butula	176	Scanjet		CN31BWH0Z9	5/8/2013		Butula CDF	Serviceable		

28,328,174.00