

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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REPORT

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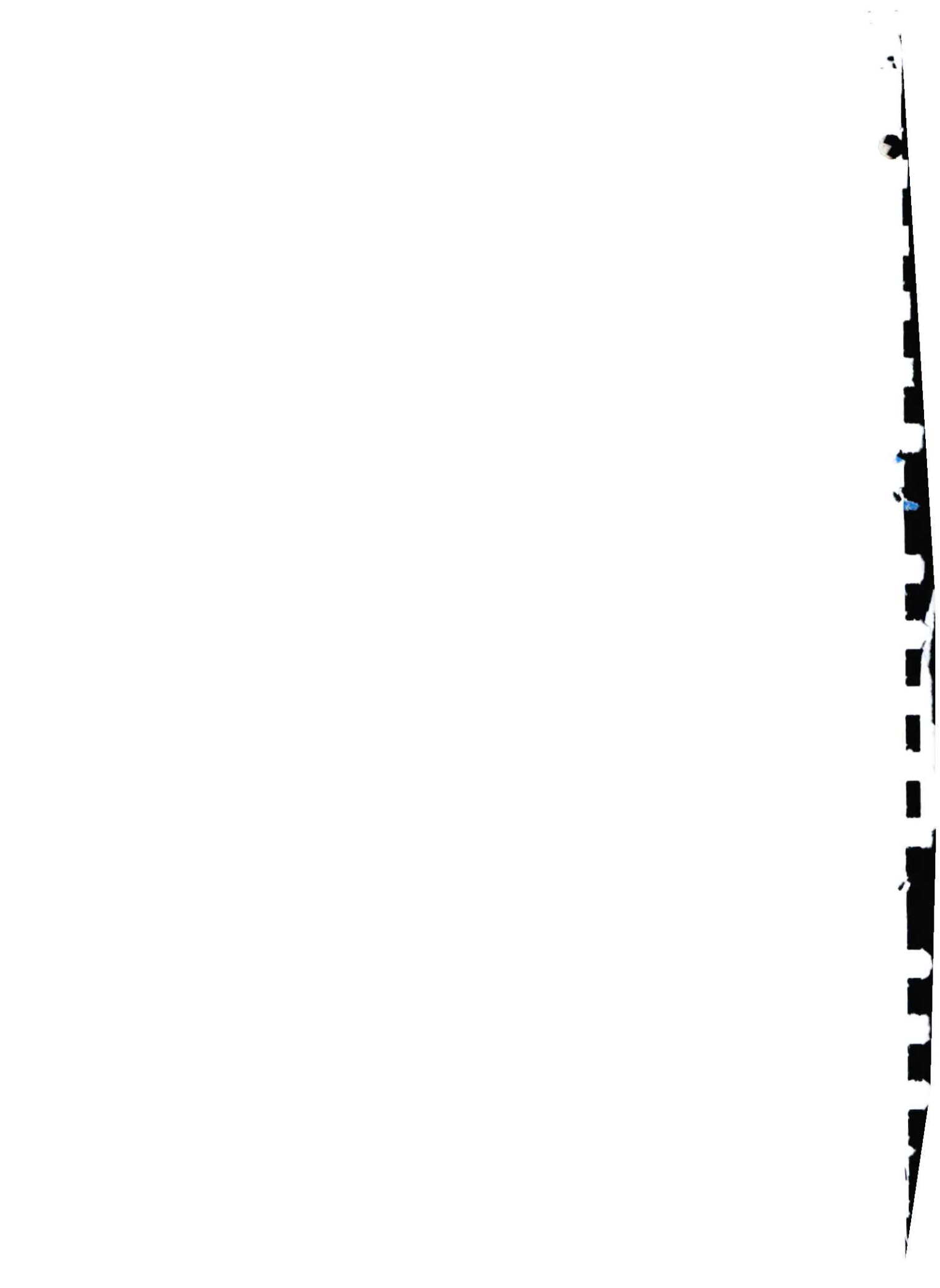
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
SAMBURU WEST CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Samburu West Constituency set out on pages 4 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### **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. 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 management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## **Basis for Disclaimer of Opinion**

### **1.0 Statement of Receipts and Payments**

#### **1.1 Receipts**

The statement of receipts and payments indicate that in the year 2013/2014, Samburu West CDF received Kshs.76,050,163 from the CDF Board. However, records obtained from the Board indicate that Kshs.140,760,614 was disbursed to the CDF. It is not clear how the difference of Kshs.64,710,451 was treated. Under the circumstances, the financial statements may be misleading.

#### **1.2 Inaccuracies in the Financial Statements**

The financial statements of Samburu West CDF were noted to have the following differences that have not been reconciled:

<b>Expenditure Item</b>	<b>Statement of Receipts and Payments (Kshs)</b>	<b>Notes to the Financial Statements (Kshs)</b>	<b>Variance (Kshs)</b>
Compensation for employees	2,370,084	299,916	2,070,168
Committee expenses	3,170,982	3,122,982	48,000
Transfer to other Government units	38,518,909	Nil	38,518,909
Social Security Benefits	Nil	48,000	(48,000)
Acquisition of Assets	902,000	Nil	902,000

Further, the management did not provide summarised schedules of the individual expenditure items for audit verification. The management of the CDF explained that due to lack of capacity, it was not possible to maintain and update expenditure ledgers and records. Under the circumstances, the information in the financial statements for the year ended 30 June 2014 has no basis.

### **2.0 Cash and Cash Equivalents**

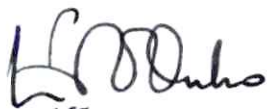
The Cash and Cash Equivalents reflected a balance of Kshs.11,043,686.50 as disclosed in the payment cash book as at 30 June, 2014. However, no bank reconciliation statement as at that date, was presented for audit confirmation. Therefore, it was not possible to confirm if the balance of Cash and Cash Equivalents is fairly stated.

### **3.0 Other Grants and Transfers**

The Other Grants and Transfers included an amount of Kshs.16,807,650, that was paid for needy students as bursary. Although the CDF Committee indicated that vetting of needy students was devolved to the ward level, there was no evidence that the process was in place. Further, there were no acknowledgements of receipts from the beneficiary institutions and the individuals. Therefore, it is doubtful if the funds were utilised for the intended purpose.

#### **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.



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

**Nairobi**

**21 September 2015**





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**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

**(b) Key Management**

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Sharon Kapto</b>
3.	District Accountant	<b>Lucas Ariri</b>

**(d) Fiduciary Oversight Arrangements**

- 1) *MP- Patron*
- 2) *DCC*
- 3) *FAM*
- 4) *Gilbert Langat*
- 5) *Sally Kirui*
- 6) *Priscillah Chepkwony*
- 7) *William Burèt*
- 8) *Kibet Willy*
- 9) *Juliana Langat*
- 10) *Raymond Cheruiyot*
- 11) *Japheth Mugun*

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

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**(e) Entity Headquarters**

BELGUT CDF OFFICE  
Sonde -Kapsoit Rd.  
P.O. Box 1  
SOSIOT

**(f) Entity Contacts**

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

E-mail: [cdfbelgut@cdf.go.ke](mailto:cdfbelgut@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

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

1. Co-operative Bank of Kenya  
...Kericho Branch  
...0113677827600  
...

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

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**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 Belgut *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 Belgut *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 Belgut *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 Belgut *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 Belgut *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.

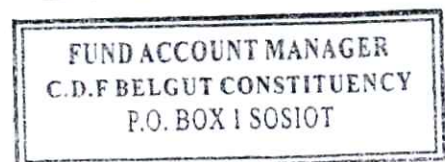
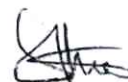
**Approval of the financial statements**

The Belgut *CDF* financial statements were approved and signed on 15/9/14 2014.

**Gilbert Langat**  
**Chairman - CDFC**



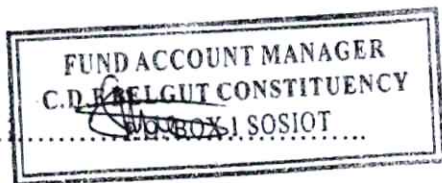
**Sharon Kapto**  
**Fund Account Manager**



**CONSTITUENCIES DEVELOPMENT FUND – BELGUT 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
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	88,420,639.00	
Proceeds from Sale of Assets	2	0.00	
Other Receipts	3	0.00	
<b>TOTAL RECEIPTS</b>		<b>88,420,639.00</b>	<b>XXX</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	384,198.00	xxx
Use of goods and services	5	933,110.00	xxx
Committee Expenses	6	5,861,685.10	xxx
Transfers to Other Government Units	7	15,728,875.00	xxx
Other grants and transfers	8	48,885,117.20	xxx
Social Security Benefits	9	-	xxx
Acquisition of Assets	10	1,220,267.60	xxx
Other Payments	11	0.00	xxx
<b>TOTAL PAYMENTS</b>		<b>73,013,252.90</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>15,407,386.10</b>	<b>xxx</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/9/14 2014 and signed by:



Fund Account MANAGER

Sharon Kapto

Chairman CDFC

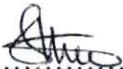
Gilbert Langat

**CONSTITUENCIES DEVELOPMENT FUND – BELGUT 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
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	15835948.5	xxx
Cash Balances (sale of tenders,hire of grader)	13	0	xxx
Outstanding Imprests	14	0	xxx
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15		xxx
<b>TOTAL FINANCIAL ASSETS</b>		15835948.5	xxx
 <b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July...</b>	16	428562.4	xxx
<b>Surplus/Deficit for the year ( from stm of receipt &amp; expenditure</b>		15407386.1	xxx
<b>Prior year adjustments</b>	17	0	xxx
<b>NET LIABILITIES</b>		15835948.5	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Belgut CDF financial statements were approved on 15/9/14 2014 and signed by:



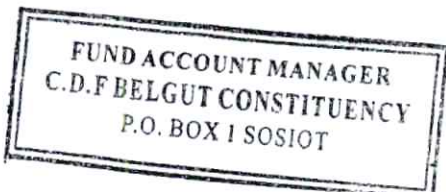
Fund Account MANAGER

Sharon Kapto



Chairman CDFC

Gilbert Langat



**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=c-d	f=d/c %
Compensation of Employees	508,365.76		508,365.76	384,198.00	124,167.76	75.6
Use of goods and services	727,850.00	800,000.00	1,527,850.00	933,110.00	594,740.00	61.1
Committee Members Expenses	4,586,970.00	1,721,000.00	6,307,970.00	5,861,685.10	446,284.90	92.9
Transfers to Other Government Units	15,878,875.00		15,878,875.00	15,728,875.00	150,000.00	99.1
Other grants and transfers	62,317,228.24		62,317,228.24	48,885,117.20	13,432,111.04	78.4
Social Security Benefits			-	-	-	
Acquisition of Assets	1,180,350.00	700,000.00	1,880,350.00	1,220,267.60	660,082.40	64.9
Finance Costs, including Loan Interest			-	-	-	
Repayment of principal on Domestic and Foreign borrowing			-	-	-	
Other Payments			-	-	-	
<b>TOTALS</b>				-	<b>15,407,386.10</b>	

The Belgut CDF financial statements were approved on 25/9/14 2014 and signed by:



und Account MANAGER. **Sharon Kapto**



Chairman CDFC : **Gilbert Langat**

FUND ACCOUNT MANAGER  
C.D.F BELGUT CONSTITUENCY  
P.O. BOX 1 SOSIOT



**CONSTITUENCIES DEVELOPMENT FUND - BELGUT CONSTITUENCY**

**Reports and Financial Statements**

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

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**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



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**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**

**Reports and Financial Statements**

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

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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.

FUND ACCOUNT MANAGER  
C.D.F BELGUT CONSTITUENCY  
P.O. BOX 1 SOSIOT

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

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*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 – BELGUT 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**

	<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
Normal Allocation	AIE NO... 711898	<b>52,647,137.00</b>	0
	AIE NO..... 735853	<b>35,773,502.00</b>	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	<b>TOTAL</b>	<b>88,420,639.00</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>510202</b>	Receipts from the Sale of Buildings	0.00	0.00
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
<b>510801</b>	Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
<b>510803</b>	Receipts from the Sale of office and general equipment	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>

FUND ACCOUNT MANAGER  
 C.D.F BELGUT CONSTITUENCY  
 P.O. BOX 1 SOSIOT

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received	0.00	0.00
1410405	Rents	0.00	0.00
1420601	Sale of tender documents	0.00	0.00
1450207	Other Receipts Not Classified Elsewhere (specify)	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**4. COMPENSATION OF EMPLOYEES**

		<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees	361,698.00	0.00
2110202	Basic wages of casual labour	0.00	
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	22,500.00	0.00
2110314	Transport allowance	0.00	0.00
2110320	Leave allowance	0.00	0.00
2110326	Other personnel payments	0.00	0.00
2710120	gratuity		
	<b>Total</b>	<b>384,198.00</b>	<b>0.00</b>

FUND ACCOUNT MANAGER  
C.D.F BELGUT CONSTITUENCY  
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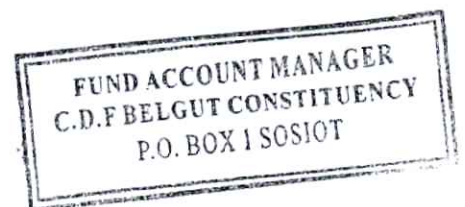


**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services	13,559.00	
2210104	Office rent	48,000.00	
2210200	Communication, supplies and services	0.00	
2210300	Domestic travel and subsistence	163,600.00	
2210500	Printing, advertising and information supplies & services	199,220.00	
2210600	Rentals of produced assets		
2210700	Training expenses		
2210800	Hospitality supplies and services		
2210900	Insurance costs	0.00	
2211000	Specialised materials and services	0.00	
2211100	Office and general supplies and services	0.00	
2211200	Fuel ,oil & lubricants	272,762.00	
2211300	Other operating expenses	0.00	
2220100	Routine maintenance – vehicles and other transport equipment	235,969.00	
2220200	Routine maintenance – other assets	0.00	
	<b>Total</b>	<b>933,110.00</b>	<b>xxx</b>

**6. COMMITTEE EXPENSES**

	<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
2210802	Other committee expenses	1,472,500.00	0.00
2210809	Committee allowance	4,389,185.10	0.00
	<b>TOTAL</b>	<b>5,861,685.10</b>	<b>0.00</b>





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

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

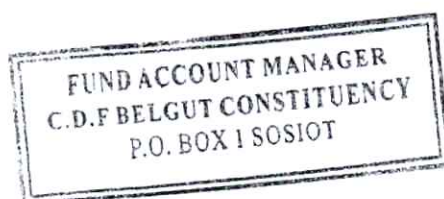
	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools	7,328,875.00	0.00
2630205	Transfers to secondary schools	8,400,000.00	0.00
2630206	Transfers to Tertiary institutions	0.00	0.00
2630207	Transfers to Health institutions	0.00	0.00
	<b>TOTAL</b>	<b>15,728,875.00</b>	<b>0.00</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	7,646,215.00	0.00
2640102	Bursary -Tertiary	11,819,700.00	0.00
2640104	Bursary-Special schools	58,000.00	0.00
2640105	Mocks & CAT	248,875.00	0.00
2640504	water	5,500,000.00	0.00
2640505	food security	910,000.00	0.00
2640506	Electricity projects	0.00	0.00
2640507	Security	4,621,851.00	0.00
2640508	Roads	13,076,384.20	0.00
2640509	Sports	559,092.00	0.00
2640510	Environment	0.00	0.00
2640200	Emergency Projects (specify)	4,445,000.00	0.00
	<b>Total</b>	<b>48,885,117.20</b>	<b>0.00</b>

**9. SOCIAL SECURITY BENEFITS**

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF		0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>



**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****10. ACQUISITION OF ASSETS**

	<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings	0.00	0.00
3110202	Construction of Buildings	910,267.60	0.00
3110302	Refurbishment of Buildings	0.00	0.00
3110701	Purchase of Vehicles	0.00	0.00
3110704	Purchase of Bicycles & Motorcycles	0.00	0.00
3110801	Overhaul of Vehicles	0.00	0.00
3111001	Purchase of Office furniture and fittings	0.00	0.00
3111002	Purchase of computers ,printers and other IT equipments	0.00	0.00
3111005	Purchase of photocopier	310,000.00	0.00
3111009	Purchase of other office equipments	0.00	0.00
3111112	Purchase of soft ware	0.00	0.00
3130101	Acquisition of Land	0.00	0.00
	<b>Total</b>	1,220,267.60	0.00

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***11. OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
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
Domestic Accounts	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

**FUND ACCOUNT MANAGER**  
**C.D.F BELGUT CONSTITUENCY**  
**P.O. BOX 1 SOSIOT**

**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**

**Reports and Financial Statements**

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

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Cooperative Bank , 0113677827600, KShs</i>	15,835,948.50	xxx
	xxx	xxx
	xxx	xxx
<b>Total</b>	<b>15,835,948.50</b>	<b>xxx</b>

**13. CASH IN HAND**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Sale of tender	0.00	xxx
Hire of graders	0.00	xxx
Hire of hall	0.00	xxx
Other receipts (specify)	0.00	xxx
<b>Total</b>	<b>0.00</b>	<b>xxx</b>

*[Provide cash count certificates for each]*

**14. OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<i>Name of Officer or Institution</i>	0	0	0
<b>Total</b>			<b>0</b>

FUND ACCOUNT MANAGER  
C.D.F BELGUT CONSTITUENCY  
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**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**

**Reports and Financial Statements**

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

**15. Cash equivalents (short-term deposits)**

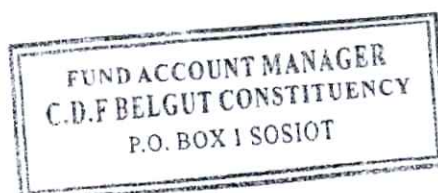
Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<b>Total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

**16. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	428,562.40	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
<b>Total</b>	428,562.40	-
<i>[Provide short appropriate explanations as necessary]</i>		

**17. PRIOR YEAR ADJUSTMENTS**

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



**CONSTITUENCIES DEVELOPMENT FUND – BELGUT CONSTITUENCY**  
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**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**

<b>Kshs</b>	<b>Kshs</b>
0	0
0	0
0	0
0	0
<b>0</b>	<b>0</b>

**18.4 FUNDS DUE TO PROJECTS**

**As at 30th June 2014 15,835,948.5**

FUND ACCOUNT MANAGER  
 C.D.F BELGUT CONSTITUENCY  
 P.O. BOX 1 SOSIOT

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

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**18.5 DISBURSEMENTS FROM THE BOARD**

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

FUND ACCOUNT MANAGER  
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