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Paper laid  
By Hon. (Dr.) Naomi  
Shabaan, MP (Deputy  
Leader of the Majority)  
Under Order No. 05  
at 1456 Hrs on  
22.10.2015  
IBM

**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**CHESUMEI CONSTITUENCY**

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



# REPUBLIC OF KENYA

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## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI 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 - Chesumei Constituency set out on pages 4 to 16 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. 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 8 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 misstatements.

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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1.0 Unauthorized Reallocation of Funds**

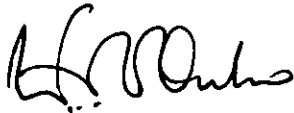
Included in Transfers to Other Government Units amount of Kshs.15,650,000 is Kshs.400,000 being transfer to Olbutenet primary school for construction of one(1) classroom. However, an audit verification carried out on the project revealed that the money disbursed was applied on purchase of land instead of the approved construction of classroom as specified in project schedule for 2013/2014 and authority to incur expenditure code list. Further, there was no approval from the CDF Board authorizing the reallocation of funds. Consequently, the propriety of the expenditure of Kshs.400,000 could not be ascertained.

#### **2.0 Purchase of Land for Schools and Dispensary**

A review of the CDF records for 2013/2014 revealed that Transfers to Other Government Units amount of Kshs.15,650,000 include payments to five(5) schools and one(1) dispensary projects amounting to Kshs.3,800,000 and Kshs.500,000 for purchase of land to build classrooms and dispensary respectively. However, no land valuation report was provided contrary to CDF Board circular CDF/BOARD/CIRCULARS/ VOL.1/108 dated 24 August 2010 on guidelines on land ownership for CDF related projects. Further, ownership documents for the purchased land were not provided for audit verification. As a result, the propriety of the expenditure of Kshs.4,300,000 and the ownership status of the six(6) parcels of land could not be confirmed as at 30 June 2014.

## **Qualified Opinion**

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

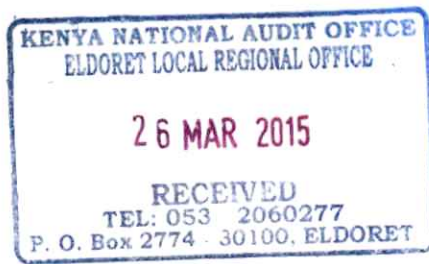


**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**14 May 2015**

[30<sup>TH</sup> SEPTEMBER 2014]



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## CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI

### 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)

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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:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2	Fund Account Manager	<b>Harun Kimosop Chebii</b>
3	District Accountant	<b>Lucas O. Okech</b>

**(d) Fiduciary Oversight Arrangements**

No.	Name	Designation
1.	Henry Rono	<b>Chairman</b>
2	Deputy County Commissioner	National Government Official
3.	Fund Account Manager	Ex-Official
4.	Mark Maritim	Member
5	Naomi Jepleting	Member
6	Joyce Keny	Member
7	Timon Mutai	Member
8	Daniel Chepsiror	Member
9	Rose Ngeny	Member
10	Julius Korir	Member

## **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 Chesumei *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 Chesumei *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 Chesumei *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 Chesumei *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 Chesumei *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 Chesumei *CDF* financial statements were approved and signed on 10<sup>th</sup> September, 2014.



**Henry K. Rono**  
**Chairman - CDFC**



**Harun Kimosop Chebii**  
**Fund Account Manager**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	71,029,957 00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>71,029,957.00</b>	
<b>PAYMENTS</b>			
Compensation to employees	4	339,104 00	
Use of goods and services	5	716,733 00	
Committee Expenses	6	314,000 00	
Transfers to Other Government Units	7	15,650,000 00	
Other grants and transfers	8	14,725,000.00	
Social Security Benefits	9	2,800 00	
Acquisition of Assets	10	975,700 00	
Other Payments	11	-	
<b>TOTAL PAYMENTS</b>		<b>32,723,337.00</b>	
<b>SURPLUS/DEFICIT</b>		<b>38,306,620.00</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chesumei CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by:



**Henry K. Rono**  
Chairman - CDFC



**Harun Kimosop Chebii**  
Fund Account Manager

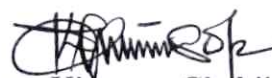
**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	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	37,139,620.00	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	1,167,000.00	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	0	
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,306,620.00</b>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	
Surplus/Defict for the year		38,306,620.00	
Prior year adjustments	17	0	
<b>NET LIABILITIES</b>		<b>38,306,620.00</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chesumei CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by:



**Henry K. Rono**  
Chairman - CDFC



**Harun Kimosop Chebii**  
Fund Account Manager

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

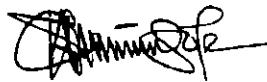
**V: SUMMARY STATEMENT OF APPROPRIATION**

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 Utilisation Difference to Final Budget
	a	b	c=a-b	d	e=c-d	f=d/c %
Compensation of Employees	680,000.00	0.00	680,000.00	339,104.00	340,896.00	50%
Use of goods and services	1,026,100.00	0.00	1,026,100.00	716,733.00	308,567.00	30%
		0.00				
Committee Expenses	1,300,000.00	0.00	1,300,000.00	314,000.00	986,000.00	76%
Subsidies		0.00				
Transfers to Other Government Units	40,874,000.00	0.00	40,874,000.00	15,650,000.00	25,224,000.00	62%
Other grants and transfers	26,162,000.00	0.00	26,162,000.00	14,725,000.00	11,437,000.00	44%
Social Security Benefits	11,200.00	0.00	11,200.00	2,800.00	8,400.00	75%
Acquisition of Assets	975,700.00	0.00	975,700.00	975,700.00	0.00	100%
Other Payments	0.00	0.00	0.00	0	0.00	
<b>TOTALS</b>	<b>71,029,000.00</b>		<b>71,029,000.00</b>	<b>32,723,337.00</b>	<b>38,306,620.00</b>	

The Chesumei CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by



**Henry K. Rono**  
**Chairman - CDFC**



**Harun Kimosop Chebii**  
**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

# CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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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.

### 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 – CHESUMEI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**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>
<b>Normal Allocation</b>	AIE NO...A735575	<b>28,411,983.20</b>	<b>0</b>
	AIE NO...A750029	<b>42,617,973.80</b>	<b>0</b>
			<b>0</b>
<b>Conditional grants</b>	AIE NO..	-	<b>0</b>
	AIE NO..	-	
	<b>TOTAL</b>	<b>71,029,957</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>
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	xxx
Receipts from the Sale Plant Machinery and Equipment	0	xxx
Receipts from Sale of Certified Seeds and Breeding Stock	0	xxx
Receipts from the Sale of Strategic Reserves Stocks	0	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	0	xxx
Disposal and Sales of Non-Produced Assets	0	xxx
Receipts from the Sale of Strategic Reserves Stocks	0	xxx
<b>Total</b>	<b>0</b>	<b>xxx</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

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

**4. COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	339,104	xxx
Basic wages of temporary employees	0	xxx
Personal allowances paid as part of salary	0	xxx
Personal allowances paid as reimbursements	0	xxx
Personal allowances provided in kind	0	xxx
Pension and other social security contributions	0	xxx
Compulsory national social security schemes	0	xxx
Compulsory national health insurance schemes	0	xxx
Social benefit schemes outside government	0	xxx
Other personnel payments	0	xxx
<b>Total</b>	<b>339,104</b>	<b>xxx</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5 USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	0	xxx
Communication, supplies and services	0	xxx
Domestic travel and subsistence	77,000	xxx
Foreign travel and subsistence	0	xxx
Printing, advertising and information supplies & services	0	xxx
Rentals of produced assets	0	xxx
Training expenses	157,500	xxx
Hospitality supplies and services	0	xxx
Insurance costs	0	xxx
Specialised materials and services	0	xxx
Office and general supplies and services	231,883	xxx
Fuel, Lubricants	100,000	xxx
Routine maintenance – vehicles and other transport equipment	0	xxx
Routine maintenance – other assets	150,350	xxx
<b>Total</b>	<b>716,733</b>	<b>xxx</b>

6.

**CDF COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	
Committee allowance	314,000	xx
<b>Total</b>	<b>314,000</b>	<b>xx</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	15,650,000	xx
Transfers to Counties		

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

(insert name of budget agency)	0	xx
(insert name of budget agency)	0	xx
<b>TOTAL</b>	<b>15,650,000</b>	<b>xx</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	12,106,000	xx
Emergency relief and refugee assistance	0	xx
Subsidies to small businesses, cooperatives, and self employed	0	xx
Other current transfers, grants	2,619,000	xx
Other capital grants and transfers	0	xx
<b>Total</b>	<b>14,725,000</b>	<b>xx</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	0	xx
Social security benefits in cash and in kind	0	xx
Employer Social Benefits in cash and in kind	2,800	xx
<b>Total</b>	<b>2,800</b>	<b>xx</b>

**10. ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	xx
Construction of Buildings	0	xx
Refurbishment of Buildings	0	xx
Construction of Roads	0	xx
Construction and Civil Works	0	xx
Overhaul and Refurbishment of Construction and Civil Works	0	xx
Purchase of Vehicles and Other Transport Equipment	0	xx
Overhaul of Vehicles and Other Transport Equipment	0	xx
Purchase of Household Furniture and Institutional Equipment	0	xx
Purchase of Office Furniture and General Equipment	975,700	xx
Purchase of Specialised Plant, Equipment and Machinery	0	xx

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

Rehabilitation and Renovation of Plant, Machinery and Equip.	0	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	XX
Research, Studies, Project Preparation, Design & Supervision	0	XX
Rehabilitation of Civil Works	0	XX
Acquisition of Strategic Stocks and commodities	0	XX
Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	0	XX
Domestic Public Financial Institutions	0	XX
Foreign financial Institutions operating Abroad	0	XX
Other Foreign Enterprises	0	XX
Foreign Payables - From Previous Years	0	XX
<b>Total</b>	<b>975,700</b>	<b>XX</b>

**11. OTHER PAYMENTS**

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

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

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Equity Bank, A/C No 0490261189435(KSH)	37,139,620		37,139,620	XXX
<b>Total</b>			<b>37,139,620</b>	

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

**13 CASH IN HAND**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	0	xxx
Location 2	0	xxx
Location 3	0	xxx
Other Locations ( <i>specify</i> )	0	xxx
<b>Total</b>	<b>0</b>	<b>xxx</b>

**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>Fund Account Manager</i>	200,000	0	200,000
<i>Fund Account Manager</i>	352,000	198,000	154,000
<i>Fund Account Manager</i>	140,000	0	140,000
<i>Fund Account Manager</i>	118,000	0	118,000
<i>Fund Account Manager</i>	220,000	0	220,000
<i>Fund Account Manager</i>	315,000	0	315,000
<i>Fund Account Manager</i>	20,000	0	20,000
<b>Total</b>			<b>1,167,000</b>

**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	0	xxx
<b>Total</b>			<b>0</b>	<b>xxx</b>

**CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI CONSTITUENCY**  
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**16 BALANCES BROUGHT FORWARD**

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

**17. PRIOR YEAR ADJUSTMENTS**

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

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

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

<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	xxx
0	xxx
0	xxx
0	xxx
<b>0</b>	<b>xxx</b>

*18.4 FUNDS DUE TO PROJECTS*

*18.5 DISBURSEMENTS FROM THE BOARD*

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

