



KENYA NATIONAL AUDIT OFFICE

Paper Land

By Hon. (Dr) Naomi

REPORT

Shabaan, MP Deputy

Leader of the Majority

Under Order No. 05

OF

at 1456 Hrs. 04

22-10-2015

IBM

THE AUDITOR-GENERAL

ON

**CONSTITUENCIES DEVELOPMENT FUND
KAPENGURIA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

PARLIAMENT
OF KENYA
LIBRARY



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kapenguria Constituency set out on pages 4 to 21 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 9 (2) of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 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 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Disbursements from CDF Board

The statement of receipts and payments reflected transfers from CDF Board to the constituency amounting Kshs.114,223,568.70 during the period under review. However, Ministry of Devolution records and bank statements maintained by the CDF Board indicate that the cumulative disbursements for 2013/2014 financial year amount to Kshs.138,909,999.00 as analyzed below:

S/No.	Date	Authority to Incur Expenditure No.	Amount (Kshs)
1.	13/8/2013	A 654352	56,621,898.00
2.	24/2/2014	A 755585	32,915,240.40
3.	9/5/2014	A 735972	24,686,430.30
4.	6/6/2014	-	<u>24,686,430.30</u>
Total			<u>138,909,999.00</u>

The resultant difference of Kshs.24,686,430.30 was omitted in the financial statements. No reason was provided for the omission. Consequently, the accuracy of the receipts totalling Kshs.114,223,568.78 for the year under review could not be confirmed.

2.0 Procurement of Goods and Services

2.1. Purchase of School Bus

Included under note (7) to the financial statements is Kshs.14,495,000 being transfer to secondary schools out of which an amount of Kshs.6,073,720 was a grant to Sook Boys Secondary School for purchase of a school bus. An initial disbursement of Kshs.300,000 was made to the school in 2011/2012 financial year. However, a review of the expenditure returns from the school revealed that

the school's management obtained only one (1) quotation for Kshs.6,373,720 from Eldoret town based supplier contrary to Section 29 of the Public Procurement and Disposal Act, 2005 and related 2006 regulations which require that procurements above the threshold of Kshs 4,000,000 should be done through open competitive tendering and advertisement for the procurement placed in at least two (2) local dailies of wide circulation in the country. Further, the procurement was also done on single source basis contrary to section 74 of the Public Procurement and Disposal Act, 2005. No justified reason was provided for failure to adhere to the procurement laws

Consequently, the propriety of the expenditure of Kshs.6,373,720 could not be confirmed and value for money on the payment could not be determined.

2.2. Contract Service for Drilling of four (4) Boreholes

A review of records revealed that included in other grants and transfers account of Kshs.52,245,266 note 8, is an amount of Kshs 6,000,000 in the water projects paid to a contractor for drilling four (4) boreholes at a sum of Kshs 1,500,000 each at Kaitukum, Lokatukoi, Poole and Atacha locations in the constituency. It was however noted that no tender documents were prepared contrary to section 29 of the Public Procurement and Disposal Act, 2005. As a result, it could not be established how the contractor was identified, contract price determined and awarded the contract

Further, in absence of open competitive bidding value for money on the expenditure of Kshs 6,000,000 could not be ascertained

3.0 Project Implementation

3.1. Water and Road Projects

Included in note 8 to the financial statements are nineteen (19) water projects worth Kshs.10,250,000 and forty two (42) road projects valued at Kshs.8,900,000 which were implemented without the technical input/advice from the relevant line Ministry of water and County Public Works to ensure that projects met the minimum technical and quality requirements and value for money is achieved. No reason was provided for the omission

3.2 Schools and CDF Office

Further, note 7 to the financial statements reflect transfer to government entities totaling to Kshs 30,791,193 Included in this figure is Kshs.1,000,000 paid to Project Management Committee for the construction of Tomena Secondary School and Kapsurum primary school amounting to Kshs.500,000 each However, grants expenditure returns were not made available for audit review

In addition, acquisition of assets account of Kshs 5,802,000 under note 10 include payment for Kongalai CDF office amounting to Kshs.1,000,000 which was not also

supported with expenditure returns. Consequently, the propriety of the expenditure of Kshs 2 million could not be confirmed.

4.0 Employment of Staff

Statement of receipts and payments reflect a cost of Kshs 2,224,000 incurred on compensation of employees. A review of records maintained by the CDF revealed that the office had a total of fourteen (14) employees who includes: two (2) secretaries, three (3) drivers, three (3) support staff, four (4) ward clerks, one (1) watchman and one (1) cleaner earning total gross salary of Kshs.183,800 per month. However, details on how the employees were identified, recruited and their pay determined were not made available for audit review. Further, Section 24(7) of the CDF Act 2013 allows the Constituency Development Fund Committee (CDFC) to employ staff not exceeding five (5) in number. However no approval for the excess nine (9) officers from the CDF Board was availed for audit review. In the circumstances therefore, the recruitment and expenditure on the additional staff is irregular charge to public funds.

5.0 Bursary

The statement of receipts and payments reflects Kshs 52,245,266 under note 8 other grants and transfers. Included in the figure is bursary amount of Kshs.25,324,266 paid to secondary school, tertiary colleges and special schools for needy students in the Constituency. It was however established that acknowledgement receipts or letters from the recipients were not made available for audit review and it was not possible therefore to establish whether or not the funds reached the intended persons. Consequently, the propriety of the expenditure of Kshs 25,324,266 could not be confirmed for the year ended 30 June 2014.

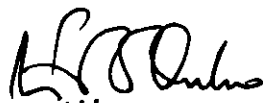
6.0 Bank Balances

The statement of financial assets and liabilities reflects bank balance amounting to Kshs.16,941,342 as at 30 June 2014. However, a review of bank reconciliation statements and records for the month of June 2014 revealed that, included in the figure of Kshs 4,151,713 on payments in bank statement not recorded in cash book, is an amount of Kshs 4,043,000 which was not analyzed and therefore the validity of the payment could not be confirmed. Also the bank reconciliation for the month of June 2014 included un-presented cheques amounting to Kshs.6,482,240 out of which cheques worth Kshs.5,066,500 were already stale as at 30 June 2014 and could not be presented for payment. No reason was provided for the failure to reverse the entries in the cash book.

In the circumstances, the validity and accuracy of the cash and bank balances of Kshs.16,941,342 as at 30 June 2014 could not be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, in all material respects, the financial position of the Kapenguria Constituency Development Fund as at 30 June 2014, and the financial performance for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Kenya Constituencies Development Fund Act, 2013



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 May 2015



CONSTITUENCIES DEVELOPMENT FUND – KAPENGURIA

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)**



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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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Kipomet Festus
3.	District Accountant	Elijah Mwazo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | |
|---------------------------------|---------------------------------|
| 1. YOPO L. YOHANA - | CDFC CHAIRPERSON |
| 2. MARTIN KOMONGIRO - | CDFC SECRETARY |
| 3. KIPOMET FESTUS - | FUND ACCOUNT MANAGER |
| 4. DARUS MUYESU - | SUB- COUNTY COMMISSIONER |
| 5. JOSEPH S. KOPOYA - | MEMBER |
| 6. ASHA NAITANG'OLE - | MEMBER |
| 7. RUTH C. LONGOLOL - | MEMBER |
| 8. GRACE CHEPTOO - | MEMBER |
| 9. JOHN C. LONG'OLEMUK - | MEMBER |
| 10. JOHN K. LOSIA - | MEMBER |
| 11. HON. SAMWEL MOROTO - | PARTRON |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 526-30600, KAPENGURIA
Kapenguria CDF Building
West Pokot County HQs
Kapenguria Road
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 729,205,889
E-mail: cdfkapenguria@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Equity Bank
Kapenguria
A/c no: 1070297599233
P.O BOX 75104
KAPENGURIA

(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

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 Kapenguria 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 Kapenguria 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 Kapenguria 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 Kapenguria 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 Kapenguria 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 Kapenguria CDF financial statements were approved and signed on _____ 2014.

YOHANA YOPO


Chairman - CDFC

KIPOMET FESTUS


Fund Account Manager

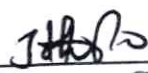
CONSTITUENCIES DEVELOPMENT FUND – KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

III. STATEMENT OF RECEIPTS AND PAYMENTS

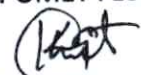
	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	114,223,568.70
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		114,223,568.70
PAYMENTS		
Compensation of Employees	4	2,224,000.00
Use of goods and services	5	4,104,110.00
Committee meeting allowances	6	1,293,000.00
Transfers to Other Government Units	7	30,791,193.00
Other grants and transfers	8	52,245,266.00
Social Security Benefits	9	103,680.00
Acquisition of Assets	10	5,802,000.00
Other Payments	11	0
TOTAL PAYMENTS		96,563,249.00
SURPLUS/DEFICIT		17,660,319.70

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

YOHANA YOPO


 Chairman - CDFC

KIPOMET FESTUS

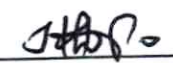

 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	16,941,341.80
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	746,950.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		17,688,291.80
 REPRESENTED BY		
Fund balance b/fwd 1st July 2013	16	27,972.10
Surplus/Defict for the year		17,660,319.70
Prior year adjustments	17	0
NET LIABILITIES		17,688,291.80

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

Yohana Yopo


 Chairman - CDFC

Kipomet Festus


 Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	3,000,000.00	0	3,000,000.00	2,224,000.00	(776,000.00)	74.13
Use of goods and services	5,500,000.00	0	5,500,000.00	4,104,110.00	(1,395,890.00)	74.62
Committee Members Expenses	2,700,000.00	0	2,700,000.00	1,293,000.00	(1,407,000.00)	47.89
Transfers to Other Government Units	41,500,000.00	0	41,500,000.00	30,791,193.00	(10,708,807.00)	74.20
Other grants and transfers	53,301,540.80	0	53,301,540.80	52,245,266.00	(1,056,274.80)	98.01
Social Security Benefits	300,000.00	0	300,000.00	103,680.00	(196,320.00)	34.56
Acquisition of Assets	7,950,000.00	0	7,950,000.00	5,802,000.00	(2,148,000.00)	72.98
Finance Costs, including Loan Interest		0	-		-	
Repayment of principal on Domestic and Foreign borrowing		0	-		-	
Other Payments		0	-		-	
TOTALS	114,251,540.80	-	114,251,540.80	96,563,249.00	(17,688,291.80)	84.52

The Kapenguria CDF financial statements were approved on _____ 2014 and signed by:

Yohana Yopo



Chairman - CDFC

Kipomet Festus



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

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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
		Kshs
Normal Allocation	AIE NO A 709788	56,621,898.00
	AIE NO	32,915,240.40
	AIE NO	24,686,430.30
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	114,223,568.70

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

2013 - 2014

Kshs

Receipts from the Sale of Buildings	
Receipts from the Sale of Vehicles and Transport Equipment	0
Receipts from the Sale Plant Machinery and Equipment	0
Receipts from Sale of Certified Seeds and Breeding Stock	0
Receipts from the Sale of Strategic Reserves Stocks	0
Receipts from the Sale of Inventories, Stocks and Commodities	0
Disposal and Sales of Non-Produced Assets	0
Receipts from the Sale of Strategic Reserves Stocks	0
	0
Total	00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014
	Kshs
Basic salaries of permanent employees	
Basic wages of casual labour	0
Basic wages of temporary employees	2,224,000.00
Personal allowances paid as part of salary	0
Personal allowances paid as reimbursements	0
Personal allowances provided in kind	0
Pension and other social security contributions	0
Compulsory national social security schemes	0
Compulsory national health insurance schemes	0
Social benefit schemes outside government	0
Other personnel payments	0
	<u>0</u>
Total	<u><u>2,224,000.00</u></u>

CONSTITUENCIES DEVELOPMENT FUND – KAPENGURIA 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
	Kshs
Utilities, supplies and services	72,000.00
Communication, supplies and services	62,000.00
Domestic travel and subsistence	94,000.00
Foreign travel and subsistence	-
Printing, advertising and information supplies & services	207,060.00
Rentals of produced assets	
Training expenses	451,000.00
Hospitality supplies and services	80,000.00
Insurance costs	
Specialized materials and services	962,000.00
Office and general supplies and services	350,000.00
Fuel ,oil & lubricants	1,156,000.00
Other operating expenses	54,000.00
Routine maintenance – vehicles and other transport equipment	288,550.00
Routine maintenance – other assets	327,500.00
Total	<hr/> <hr/> 4,104,110.00 <hr/> <hr/>

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

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014
		Kshs
2640101	Bursary -Secondary	9,505,000.00
2640102	Bursary -Tertiary	15,519,266.00
2640104	Bursary-Special schools	300,000.00
2640105	Mocks & CAT	-
2640504	water	10,250,000.00
2640505	food security(AGRICULTURE)	
2640506	Electricity	-
2640507	Security	-
2640508	Roads	8,900,000.00
2640509	Sports	
2640510	Environment	300,000.00
2640511	HEALTH	4,800,000.00
2640200	Emergency Projects	2,671,000.00
	Total	52,245,266.00

9. SOCIAL SECURITY BENEFITS

	2013 - 2014
	Kshs
Government pension and retirement benefits	103,680.00
Social security benefits in cash and in kind	0
Employer Social Benefits in cash and in kind	0
Total	103,680.00

10. ACQUISITION OF ASSETS

Non-Financial Assets

	2013 - 2014
	Kshs
Purchase of Buildings	0
Construction of Buildings	4,230,000.00
Refurbishment of Buildings	400,000.00
Construction of Roads	0
Construction and Civil Works	0

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Overhaul and Refurbishment of Construction and Civil Works	0
Purchase of Vehicles and Other Transport Equipment	0
Overhaul of Vehicles and Other Transport Equipment	0
Purchase of Household Furniture and Institutional Equipment	0
Purchase of Office Furniture and General Equipment	550,000.00
Purchase of Specialized Plant, Equipment and Machinery	250,000.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0
Research, Studies, Project Preparation, Design & Supervision	0
Rehabilitation of Civil Works	0
Acquisition of Strategic Stocks and commodities	0
Acquisition of Land	372,000.00
Acquisition of Intangible Assets	0
Financial Assets	0
Domestic Public Non-Financial Enterprises	0
Domestic Public Financial Institutions	0
Foreign financial Institutions operating Abroad	0
Other Foreign Enterprises	0
Foreign Payables - From Previous Years	0
	0
Total	5,802,000.00

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

	2013 - 2014
	Kshs
Budget Reserves	0
Civil Contingency Reserves	0
Capital Transfers to Non-Financial Public Enterprises	0
Capital Transfer to Public Financial Institutions and Enterprises	0
Capital Transfer to Private Non-Financial Enterprises	0
Other expenses	0
Domestic Accounts	0
	00

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12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014
			Kshs
<i>EQUITY BANK, Account No: 1070297599233. KHS</i>	16,941,341.80	1	16,941,341.80
Total			<u>16,941,341.80</u>

13. CASH IN HAND

	2013 - 2014
	Kshs
Location 1	0
Location 2	0
Location 3	0
Other Locations (<i>specify</i>)	0
	0
Total	<u>00</u>

[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>Martin Komongiro</i>	300,000.00	0	300,000.00
<i>Martin Komongiro</i>	250,000.00	0	250,000.00

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<i>Martin Komongiro</i>	20,000.00	0	20,000.00
<i>Yohana Yopo</i>	130,000.00	0	130,000.00
<i>Yohana Yopo</i>	46,950.00	0	46,950.00
Total			746,950.00

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014
			Kshs
<i>NONE</i>	0		0
Total			00

16. BALANCES BROUGHT FORWARD

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	0
Total	00

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	<u>0</u>
Total	<u><u>000</u></u>

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

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Computer 1(HP L1710)				
C.P.U	CDF/110/001 - 1	CZC9201SJ3	2010	Good
Monitor	CDF/110/001 - 2	3CQ9080TMS	2010	Good
Keyboard	CDF/110/001 - 3	BAUVBOA9WXB163	2010	Good
Mouse	CDF/110/001 - 4		2010	Good
Computer 2(LE1851w)				
C.P.U	CDF/110/002 - 1	CZ00868DO	2010	Good
Monitor	CDF/110/002 - 2	CNC951QFHY		Good
Keyboard	CDF/110/002 - 3	BAUXHOAHHYGI5H		Good
Mouse	CDF/110/002 - 4	265986 - 011		Good
Computer 3 (ITEK)				
C.P.U	CDF/110/003 - 1	12500		Good
Monitor	CDF/110/003 - 2	HX0407130583		Good
Keyboard	CDF/110/003 - 3	QHM - 8805W		Good
Mouse	CDF/110/003 - 4	108015613		Good
Printer				
HPDESKJET3845	CDF/110/004		2004	Good
HPLASERJETP1005	CDF/110/005	VNC4D63349	2010	Good
(Hp LASERJETP2055d	CDF/110/006	CNCJ43802	2010	Good
UPS				
Powercom	CDF/110/007	40077760905	2010	Good
DIGITEK500	CDF/110/008	5.0124E+11		Good
Laptop	CDF/110/009	CN48253PQ4	8/11/2008	Good
Motorvehicle	CDF/110/010	GKA 924T	17/9/2009	Good
Motor cycle	CDF/110/011	GKA955W	24/3/2011	Good
4 Drawer Cabinet	CDF/110/012	ASHUT	Jul-08	Good
Benches				
((Medium)	CDF/110/013 - 1		Jul-08	Good
	CDF/110/013 - 2			Good
	CDF/110/013 - 3			Good
	CDF/110/013 - 4			Good
(Big)			Jul-08	Good
Tables				
Ordinary	CDF/110/014 - 1		Sep,2007	Good
	CDF/110/014 - 2		Sep,2007	Good
	CDF/110/014 - 3		Sep,2008	Good
	CDF/110/014 - 4		Sep,2009	Good
	CDF/110/014 - 5		Sep,2010	Good
	CDF/110/014 - 6		Sep,2011	Good
	CDF/110/014 - 7		Sep,2012	Good

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Executive	CDF/110/015		July,2008	Good
Office chairs				
Visitors (Blue)	CDF/110/016 - 1		Sep,2008	Good
	CDF/110/016 - 2		Sep,2009	Broken
	CDF/110/016 - 3		Sep,2010	Broken
	CDF/110/016 - 4		Sep,2011	Good
	CDF/110/016 - 5		Sep,2012	Good
	CDF/110/016 - 6		Sep,2013	Good
Executive H/back			July,2008	Good
with arms			July,2008	Good
Stove	CDF/110/017		Sep,2008	Good
Ramtons Steel Kettle	CDF/110/018	23206	Sep,2008	Good
Steppler	CDF/110/019 - 1		Sep,2008	Good
	CDF/110/019 - 2		Sep,2008	Good
	CDF/110/019 - 3		Sep,2008	Good
	CDF/110/019 - 4		Sep,2008	Good
Paper Punch	CDF/110/020		Sep,2010	Good
Calculator	CDF/110/021		Sep,2010	Good
Digital Camera	CDF/110/022		Sep,2010	Good
Pin Remover	CDF/110/023		Sep,2010	Good

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>NIL</i>	<i>2013/2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>NONE</i>	<i>NIL</i>

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18.3 PAYABLES

Kshs

0
0
0
0

00

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

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