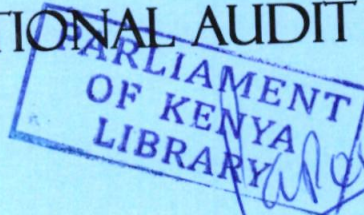


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*By Hon. A. Suake, MP  
(Lom) on need. Hlot  
(Pm) Mmm*

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KIPKELION WEST CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014



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**CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements**

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**f) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

**h) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

FUND ACCOUNT MANAGER  
KIPKELION CONSTITUENCY  
P.O. BOX 150 KIPKELION  
30/6/14  
Date..... Sign.....

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

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330407	Normal Allocation	AIE NO...709994	2,000,000.00	0
		AIE NO.....711970	27,022,714.80	0
		AIE NO.....750039	43,534,072.20	0
1330408	Conditional grants	AIE NO...	-	0
		AIE NO...	-	
		<b>TOTAL</b>	<b>72,556,787.00</b>	<b>0</b>

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

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Receipts from Sale of Certified Seeds and Breeding Stock	xxx	xxx
Receipts from the Sale of Strategic Reserves Stocks	xxx	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	xxx	xxx
Disposal and Sales of Non-Produced Assets	xxx	xxx
Receipts from the Sale of Strategic Reserves Stocks	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

*[Handwritten signature]*  
 30/6/14

FUND ACCOUNT MANAGER  
 KIPKELION CONSTITUENCY  
 P.O. BOX 750 KIPKELION  
 30/6/14  
 Date..... Sign.....

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER REVENUES**

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

**4. COMPENSATION OF EMPLOYEES**

		2013 - 2014 Kshs	2012 - 2013 Kshs
2110201	Basic wages of contractual employees	165,480.00	0
2110202	Basic wages of casual labour	-	
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	-	0
2110314	Transport allowance	-	0
2110320	Leave allowance	-	0
2110326	Other personnel payments	-	0
2710120	gratuity		
	<b>Total</b>	<b>165,480.00</b>	<b>0</b>

*[Handwritten signature and date 30/6/14]*

FUND ACCOUNT MANAGER  
 KIPKELION CONSTITUENCY  
 P.O. BOX 750 KIPKELION  
 Date 30/6/14 Sign [Signature]

**CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST 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**

5 USE OF GOODS AND SERVICES			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services		
	electricity	20,000.00	
	water	-	
2210104	Office rent	-	
2210200	Communication, supplies and services	-	
2210300	Domestic travel and subsistence	-	
2210500	Printing, advertising and information supplies & services	-	
2210600	Rentals of produced assets	-	
2210700	Training expenses	-	
2210800	Hospitality supplies and services	-	
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	-	
2211200	Fuel ,oil & lubricants		
2211300	Other operating expenses	154,290.00	
2220100		-	
2220200	Routine maintenance – other assets	388,133.70	
		-	
	<b>Total</b>	<b>562,423.70</b>	<b>xxx</b>

**6. COMMITTEE EXPENSES**

2210800	6 COMMITTEE EXPENSES			
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs

*[Handwritten signature]*  
 30/6/14

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

	2210802	Other committee expenses	894,800.00	
	2210809	Committee allowance	2,058,791.00	xx
		<b>TOTAL</b>	<b>2,953,591.00</b>	<b>xx</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

2630200	TRANSFER TO OTHER GOVERNMENT ENTITIES	Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
2630204		Transfers to primary schools	10,350,000.00	
2630205		Transfers to secondary schools	9,650,000.00	xx
2630206		Transfers to Tertiary institutions		
2630207		Transfers to Health institutions		
				xx
				xx
		<b>TOTAL</b>	<b>20,000,000.00</b>	<b>xx</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
2640101		Bursary -Secondary	2,483,500.00	xx
2640102		Bursary -Tertiary	3,611,424.00	
2640104		Bursary-Special schools		
2640105		Mocks & CAT		
2640504		water	2,500,000.00	xx

*[Handwritten signature]*  
 30/6/14

FUND ACCOUNT MANAGER  
 KIPKELION CONSTITUENCY  
 P.O. BOX 150 KIPKELION  
 Date: 30/6/14 Sign: *[Signature]*

**CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements**

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

	2640505	Agriculture (food security)		Xx
	2640506	Electricity projects		
	2640507	Security	2,500,000.00	
	2640508	Roads	6,300,000.00	
	2640509	Sports	0.00	
	2640510	Environment	0.00	
	2640200	Emergency Projects (specify)	351,260.00	
		<b>Total</b>	<b>17,746,184.00</b>	<b>Xx</b>

**9. SOCIAL SECURITY BENEFITS**

<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2120101	Employer contribution to NSSF	2,880.00	Xx
		<b>Total</b>	<b>2,880.00</b>	<b>Xx</b>

**10. ACQUISITION OF ASSETS**

<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>			
		<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings	xxx	xx
	3110202	Construction of Buildings	xxx	xx
	3110302	Refurbishment of Buildings	xxx	xx
	3110701	Purchase of Vehicles	xxx	xx
	3110704	Purchase of Bicycles & Motorcycles	xxx	
	3110801	Overhaul of Vehicles	xxx	xx
	3111001	Purchase of Office furniture and fittings	xxx	xx
	3111002	Purchase of computers ,printers and other IT equipments	xxx	xx
	3111005	Purchase of photocopier	xxx	xx
	3111009	Purchase of other office equipments	xxx	xx
	3111112	Purchase of soft ware	xxx	xx
	3130101	Acquisition of Land	xxx	xx

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30/6/14

FUND ACCOUNT MANAGER  
KIPKELION CONSTITUENCY  
P.O. BOX 150 KIPKELION  
Date.....30/6/14.....  
Sign.....*[Signature]*.....

**CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements**

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

		<b>Total</b>	-	xx
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

<b>11</b>	<b>Other Payments</b>	-	0

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

	Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
		Kshs	Kshs
	<i>KCB Bank, Iondiani Branch A/C no.</i>	31,126,228.30	xxx
	<b>Total</b>	<b>31,126,228.30</b>	<b>xxx</b>

**13. CASH IN HAND**

		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Sale of tender	xxx	xxx
	Hire of graders	xxx	xxx
	Hire of hall	xxx	xxx
	Other receipts (specify)	xxx	xxx
	<b>Total</b>	<b>xxx</b>	<b>xxx</b>
		<i>[Provide cash count certificates for each]</i>	

**14. OUTSTANDING IMPRESTS**

<b>14 OUTSTANDING IMPRESTS</b>				
	Name of Officer	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
	Name of Officer	xxx	xxx	xxx
	<b>Total</b>			<b>xxx</b>

*[Handwritten signature and date 30/6/14]*

FUND ACCOUNT MANAGER  
 KIPKELION CONSTITUENCY  
 P.O. BOX 150 KIPKELION  
 Date: 30/6/14 Sign: *[Signature]*

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

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

	<b>Name of Bank, Account No.</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	<i>Sale of tender docs held in banker chq</i>	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx
	<i>Describe the nature of deposit</i>	xxx	xxx
	<b>Total</b>	<b>xxx</b>	<b>xxx</b>

**16. BALANCES BROUGHT FORWARD**

*[Provide short appropriate explanations as necessary]*

		<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
	Bank accounts	42,205,569.80	-
	Cash in hand		-
	Cash equivalents (short-term deposits)		-
	Imprest		-
	<b>Total</b>	<b>42,205,569.80</b>	<b>-</b>

**17. PRIOR YEAR ADJUSTMENTS**

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

*[Handwritten signature]*  
*30/6/14*

**FUND ACCOUNT MANAGER**  
**KIPKELION CONSTITUENCY**  
**P.O. BOX 1150 KIPKELION**  
*30/6/14*  
 Date.....  
*[Handwritten signature]*



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

Receivables	XXX	-
Payables	XXX	-
<b>Total</b>		<b>-</b>

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

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

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

**18.3 PAYABLES**

Kshs	Kshs
XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX
<b>XXX</b>	<b>XXX</b>

*18.4 FUNDS DUE TO PROJECTS*

*18.5 DISBURSEMENTS FROM THE BOARD*

<i>A/E NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

16

*35/6/14*



FUND ACCOUNT MANAGER  
 KIPKELION CONSTITUENCY  
 P.O. BOX 50 KIPKELION  
 Date.....  
 Sign.....

*35/6/14*



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

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FUND ACCOUNT MANAGER  
KIPKELION CONSTITUENCY  
P.O. BOX 150 KIPKELION  
Date: 25/6/14 