REPUBLIC OF KENYA

KENYA NATIONAL AUDIT OFFICE

Paper Laid By Hon. (Dr) Naomi Shabaan, MP, (Deputy Leader of the Majority) Under Order No. 85 at 1456 Hrs on 22-10-2015 IBM

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUTENCIES DEVELOPMENT FUND - POKOT SOUTH 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 CONSTITUTENCIES DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Pokot South 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. 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. 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 entity'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 statement.

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 Purchase of School Bus – St. Stephen Chepkono Secondary School

Note 7 to the financial statements reflect transfers to secondary schools amounting to Kshs.10,300,000. The amount includes Kshs.4,700,000 grant to St Stephen`s Chepkono Secondary School for purchase of a school bus. A review of the expenditure returns from the school however revealed that the school's management obtained only one (1) quotation from M/s Thika Motor Dealers (K) Ltd and on the basis of the quotation the school management paid for the sum of Kshs.4,700,000.

The procurement appeared to have been single-sourced 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, and therefore advantages accruing from competitive bidding were lost.

Consequently, it has not been possible to establish the propriety of the expenditure of Kshs.4,700,000 and whether the school obtained value for money on the procurement of the bus.

2.0 Utilization of emergency funds

Note 8 to the financial statements on other grants and payments of Kshs.15,569,000 includes an amount of Kshs.2,700,000 on emergency projects expenditure as follows:

No	Date	Cheque No.	Amount (Kshs)	Project	Description
1	30.1.2014	00011	600,000	Kaptan Road	Repair
2	30.1.2014	00010	600,000	Parua-Penon road	Repair
3	2.4.2014	00425	500,000	Nyarpat Road	Repair
4	5.6.2014	00484	100,000	Tapach Road	Repair
5	12.2.2014	00018	350,000	Kadukunywa Road	Repair
6	2.4.2014	00424	400,000	Kakres Primary	Purchase of land

7	3.3.2014	00190	150,000	Murpus Sec School	Classroom construction
	Total		**2,700,000**		

However, there was no evidence of request for assistance from the Project Management Committees (PMCs) indicating the need and circumstance to warrant utilization of the emergency funds in accordance with Section 12 (3) of the Constituency Development Fund Act, 2013, which requires that an emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents Under the circumstances, it has not been possible to confirm the propriety of the expenditure of Kshs.2,700,000 for the year ended 30 June 2014.

3.0 Un-supported Expenditure

The statement of receipts and payments reflects expenditure of Kshs 2,154,100 under committee meeting allowances. Included in the figure is Kshs.540,500 incurred on travelling and subsistence allowances paid to Constituency Development Fund (CDF) committee members while on official duties and meetings on various dates. However, a review of expenditure records revealed that supporting documents such as work tickets and bus tickets were not attached to the payment vouchers and it was not possible therefore to establish whether or not the funds were used for the intended purpose and properly accounted for Consequently, the propriety of the expenditure of Kshs.540,500 for the year ended 30 June 2014 could not be confirmed

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 the Pokot South 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 Kenya Constituencies Development Fund Act, 2013

Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

02 June 2015

[30TH SEPTEMBER 2014]

CONSTITUENCIES DEVELOPMENT FUND – POKOT SOUTH

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2014

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

Table of Content Page

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P.O. Box 641-30600, KAPENGURIA

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	**Stephen Kokeno**

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. LOPEYOI YARAMUKET - CDFC CHAIRPERSON
2. JULIUS SIWARENG - CDFC SECRETARY
3. KIPOMET FESTUS – FUND ACCOUNT MANAGER
4. JOHN N. MICHAEL – SUB- COUNTY COMMISSIONER
5. JACOB YARANGOLE - MEMBER
6. LEAH MERMUK - MEMBER
7. ALICE LOMUK - MEMBER
8. REUBEN SERONGOLE - MEMBER
9. AGNES LOREMA - MEMBER
10. CLEMENTINA PETAKWANG - MEMBER
11. HON. DAVID PKOSING – PARTRON

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P. O. Box 681-30600, KAPENGURIA.

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 681-30600, KAPENGURIA
Chepareria Divisional HQs Building
Pokot South Constituency
Kapenguria - Lodwar Road
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 729,205,889
E-mail: cdfpokotsouth@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: 1070261730873
   P.O BOX 75104
   KAPENGURIA

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09 FEB 2015
P. O. Box 681-30600, 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 Pokot South *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 Pokot South *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 Pokot South *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 Pokot South *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 Pokot South 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 Pokot South CDF financial statements were approved and signed on _____ 2014.

Lopeyoi Yaramuket

Chairman - CDFC

Kipomet Festus

Fund Account Manager

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P. O. Box 68 KAPENGURIA

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	82,914,629.00
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		82,914,629.00
PAYMENTS		
Compensation of Employees	4	1,069,605.00
Use of goods and services	5	3,185495.00
Committee meeting allowances	6	2,154100.00
Transfers to Other Government Units	7	14,930,000.00
Other grants and transfers	8	15,569,000.00
Social Security Benefits	9	0
Acquisition of Assets	10	0
Other Payments	11	0
TOTAL PAYMENTS		36,908,200.00
SURPLUS/DEFICIT		46,006,429.00

POKOT SOUTH C.D.F OFFICE
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P. O. Box 681-30600, KAPENGURIA

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

Lopeyol Yaramuket

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	45,926,429.00
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	80,000.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		46,006,429.00
REPRESENTED BY		
Fund balance b/fwd 1st July 2013	16	0
Surplus/Defict for the year		46,006,429.00
Prior year adjustments	17	0
NET LIABILITIES		46,006,429.00

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

Lopeyoi Yaramuket
Chairman - CDFC

Kipomet Festus
Fund Account Manager

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P. O. Box 681-30600, KAPENGURIA.

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	Percentage Variance (%)
	a	b	c=a+b	d	e=d-c	f=d/c %	g =100-f
Compensation of Employees	1,698,000.00	0	1,698,000.00	1,069,605.00	(628,395.00)	62.99	37.01
Use of goods and services	4,705,912.20	0	4,705,912.20	3,185,495.00	(1,520,417.20)	67.69	32.31
Committee Members Expenses	2,352,956.10	0	2,352,956.10	2,154,100.00	(198,856.10)	91.55	8.45
Transfers to Other Government Units	33,462,759.00	0	33,462,759.00	14,930,000.00	(18,532,759.00)	44.62	55.38
Other grants and transfers	34,993,001.70	0	34,993,001.70	15,569,000.00	(19,424,001.70)	44.49	55.51
Social Security Benefits	0	0	0	0	0	0	0
Acquisition of Assets	5,702,000.00	0	5,702,000.00	0	(5,702,000.00)	0	100
Finance Costs, including Loan Interest	-	0	-	-	-		
Repayment of principal on Domestic and Foreign borrowing	-	0	-	-	-		
Other Payments	0	0	0	0	0	0	
TOTALS	**82,914,629.00**	-	**82,914,629.00**	**36,908,200.00**	**(46,006,429.00)**	**44.51**	**55.49**

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

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P. O. Box 681-30600, KAPENGURIA

Lopeyoi Yaramuket
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

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.

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VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014
		Kshs
Normal Allocation	AIE NO: A 709987	2,000,000.00
	AIE NO: A 735586	31,165,903.60
	AIE NO: A 750070	49,748,725.40
	AIE NO.....	-
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	**82,914,629.00**

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

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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
	0
Total	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs
Basic salaries of permanent employees	
Basic wages of casual labour	0
Basic wages of temporary employees	1,069,605.00
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
Total	**1,069,605.00**

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5. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs
Utilities, supplies and services	0
Communication, supplies and services	0
Domestic travel and subsistence	0
Foreign travel and subsistence	0
Printing, advertising and information supplies & services	0
Rentals of produced assets	0
Training expenses	0
Hospitality supplies and services	0
Insurance costs	0
Specialized materials and services	1,800,000.00
Office and general supplies and services	199,845.00
Other operating expenses	698,500.00
Fuel ,oil & lubricants	450,000.00
Routine maintenance – other assets	37,150.00
Total	**3,185,495.00**

6. COMMITTEE EXPENSES

	Description	2013 - 2014
		Kshs
2210802	Other committee expenses	800,000.00
2210809	Committee allowance	1,354,100.00
	TOTAL	**2,154,100.00**

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09 FEB 2015
P. O. Box 681-30600, KAPENGURIA.

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2013 - 2014 Kshs
Transfers to Central government entities:		
Transfers to primary schools	4,630,000.00	
Transfers to secondary schools	10,300,000.00	
Transfers to Tertiary institutions		
Transfers to Counties		
(insert name of budget agency)		0
(insert name of budget agency)		0
TOTAL		**14,930,000.00**

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014
		Kshs
2640101	Bursary	6,944,000.00
2640105	Mocks & CAT	0
2640504	water	3,150,000.00
2640505	AGRICULTURE	750,000.00
2640506	Electricity	0
2640507	Security	0
2640508	Roads	1,725,000.00
2640509	Sports	300,000.00
2640510	Environment	0
2640511	HEALTH	0
2640200	Emergency Projects	2,700,000.00
	Total	**15,569,000.00**

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P. O. Box 681-30600, KAPENGURIA.

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs
Government pension and retirement benefits	0
Social security benefits in cash and in kind	0
Employer Social Benefits in cash and in kind	0
Total	**00**

10. ACQUISITION OF ASSETS

Non-Financial Assets	2013 - 2014 Kshs
Purchase of Buildings	0
Construction of Buildings	0
Refurbishment of Buildings	0
Construction of Roads	0
Construction and Civil Works	0
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	0
Purchase of Specialized Plant, Equipment and Machinery	0
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	0
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	**0**

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

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014
			Kshs
EQUITYBANK, Account No: 1070261730873. KHS	45,926,429.00	1	45,926,429.00
Total			**45,926,429.00**

13. CASH IN HAND

	2013 - 2014 Kshs
Location 1	0
Location 2	0
Location 3	0
Other Locations (*specify)*	0
	0
Total	**00**

[Provide cash count certificates for each]

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14. OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*
KIPOMET FESTUS	80,000.00	0	80,000.00
Total			**80,000.00**

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	**Amount in foreign currency**	**Exchange rate**	**2013 - 2014**
			Kshs
NONE	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

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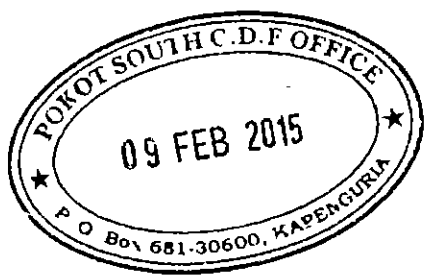
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0
	0
Total	**000**

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER



CONSTITUENCY
DEVELOPMENT
POKOT SOUTH
CONSTITUENCY
ASSET REGISTER

LAPTOP,DESKTOP AND COMPUTER ACCE

DESCRIPTION	ASSET TAG NO	ASSET SERIAL NO	DATE	COST	REMAR
DELL-COMPUTER		L1911B	2014		Good
KEYBOARD		L1911B	2014		Good
MOUSE		BX650C1-AF12	2014		Good
HP SCANER		LASERJET PRO 400	2014		Good
BATTERY BACKUP		07C2R4			Good
HP PRINTER					Good
CPU					Good
HP LAPTOP 650				45,000	Good
SAMSUG PRINTER				15,000	Good
SUMSUNG DIGITAL CAMERA				15,000	Good
MONITOR					Good
FURNITURES FITTINGS					
visitors Chair without arms	ps/132/001FURN		2014	2,500	Good
visitors Chair without arms	ps/132/002FURN		2014	2,500	Good
visitors Chair without arms	PS/132/002FURN		2014	2,500	Good
visitors Chair without arms	PS/132/003FURN		2014	2,500	Good
visitors Chair without arms	PS/132/004FURN		2014	2,500	Good
visitors Chair without arms	PS/132/005FURN		2014	2,500	Good
visitors Chair without arms	PS/132/006FURN		2014	2,500	Good
visitors Chair without arms	PS/132/007FURN		2014	2,500	Good
visitors Chair without arms	PS/132/008FURN		2014	2,500	Good
visitors Chair without arms	PS/132/009FURN		2014	2,500	Good
visitors Chair without arms	PS/132/010FURN		2014	2,500	Good
simple TablE	PS/132/010FURN		2014	5,000	Good
simple TablE	PS/132/011FURN		2014	5,500	Good
2CURTAINS			2014	3,799	Good
3 DRWERS CABINET	ps/132/001cb		2014	17,000	Good
	ps/132/003cb		2014	17,000	Good
	ps/132/002		2014	17,000	Good
OTHERS					

EQUIPMENT					
STAPPLER	PS/132/01ST		2014	500	Good
PAPER PANCH	PS/132/002ST		2014	300	Good
Table mats			2014	2,200	Good
OFFICE STAMP	PS/132/005SP		2014	2,500	Good
STAPPLER MACHINE	PS/132/002ST		2014	1,300	Good
STAMP FAM	PS/132/003		2014	3,000	Good
CONSTITUENCY STAMP	PS/132/003			2,500	Good
KITCHEN WARE					
TEA MOGS				5,097	Good
ABEX VACCUM FLASKS			2014	3,897	Good
TEA SPOON			2014	150	Good
COBRA KITCHEN KNIFE			2014	90	Good
STANDARD FLOOR MOP			2014	499	Good
WASTE PAPER BUCKET			2014	189	Good
RECTANGLE TROLLEY			2014	999	Good
KENPOLY MOP BUCKET			2014	699	Good
Crown bucket 20 litre			2014	369	Good
MAKATI BROOM			2014	60	Good
SUGAR BOWEL			2014	299	Good
adixaing dong basin			2014	440	Good

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

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

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P.O. Box 681-30600, KAPENGURIA.

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18.3 PAYABLES

	Kshs
	0
	0
	0
	0
	00

POKOT SOUTH C.D.F OFFICE
09 FEB 2015
P.O. Box 681-30600, KAPENGURIA.

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	*AMOUNT(KSHS)*	*FINANCIAL YEAR*
AIE NO: A 709987	2,000,000.00	*2013/2014*
AIE NO: A 735586	31,165,903.60	
AIE NO: A 750070	49,748,725.40	