

REPUBLIC OF KENYA



*Paper laid
By Hon Kaboo Ole Meib'o
Majority whip on
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT
FUND - MOSOP CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Mosop Constituency as 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 and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) 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.

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

Basis for Disclaimer of Opinion

1. Lack of Supporting Records and Books of Accounts

The statement of receipts and payments and the summary statement of appropriation for the year ended 30 June 2014 reflects receipts and payments amounting to Kshs.80,288,037.50 and Kshs.78,312,920.50 respectively resulting to a surplus of Kshs.1,975,117 for the year ended 30 June 2014. However, the financial statements were not supported by schedules, general ledgers and trial balance contrary to generally acceptable accounting principles.

Consequently, it has not been possible to confirm the validity and accuracy of the financial statements for the year ended 30 June 2014.

2. Accuracy of the Financial Statements

The statement of receipts and payments reflect a figure of Kshs.26,559,000 on transfers to other government units. However, Note 7 for the same reflected an amount of Ksh.28,059,000 resulting to unexplained difference of Kshs.1,500,000. It was therefore not possible to establish the validity and accuracy of the transfers to other Government Units amounts of Kshs.26,559,000 as reflected in these financial statements for the year ended 30 June 2014.

3. Cash and Bank Balances

Note 12 to the financial statements reflects a bank balance of Kshs.925,225 as at 30 June 2014. A review of bank reconciliation statements, however, revealed that reconciling item of payments in cash book not reflected in the bank statement (unpresented cheques) of Kshs.10,360,413.80 in June 2014 includes stale cheques amounting to Kshs.797,191. Some of the stale cheques have been outstanding since April 2007 and no justified reason was provided for the failure to reverse the cheques in the cashbook. Further, the bank reconciliation includes unanalyzed receipts in cashbook not in bank statement of Kshs.2,000,000.

Consequently, the accuracy and validity of the bank balance of Kshs.925,225 as at 30 June 2014 could not be confirmed.

4. Outstanding Imprests

Note 14 to the financial statements reflects outstanding imprests from one officer amounting to Kshs.1,280,000 as at 30 June 2014. However, relevant details including imprest warrants, approval, purpose for the imprest and dates issued and the due date were not provided for audit verification. Further, it was not explained why the officer took several imprests before the previous ones could be surrendered or accounted for contrary to the government financial regulations and procedures.

In the circumstances, it has not been possible to confirm the accuracy and recoverability of outstanding imprest of Kshs.1,280,000 as at 30 June 2014.

5. Bursary Grants

Note 8 to the financial statements on other grants and payments reflect bursary payments to secondary schools, primary schools and special schools amounting to Kshs.6,200,949.50, Kshs.8,650,000 and Kshs.265,000 respectively, totaling to Kshs.15,115,949.50. However, detailed schedules and ledgers were not provided for audit verification. Further, bursary payment vouchers submitted for audit review amounted to Kshs.15,014,228 resulting to unexplained difference of Kshs.101,721.50. In addition, the payments were not supported with acknowledgment receipts from the learning institutions and evidence showing how the needy students were identified.

Consequently, the propriety and accuracy of the bursary grant of Kshs.15,115,949.50 for the year ended 30 June 2014 could not be confirmed.

6. Purchase of Tyres and Tubes for Motor Grader

Included in note 5 to the financial statements on specialized materials and services account of Kshs.950,600 is an amount of Kshs.553,600 expenditure incurred on purchase of ten (10) tyres and tubes for motor grader GKA 916U. However, no quotations, tender opening, evaluation and award minutes were provided for audit review. Consequently, the procurement appears to have been single-sourced contrary to Section 74 of the Public Procurement and Disposal Act, 2005. No explanation was provided regarding the failure to adhere to the law on the procurement.

Consequently, it was not possible to confirm whether the public received value for money on the procurement process of tyres and tubes amounting to Kshs.553,600 for the year ended 30 June 2014.

7. Non-supported Sport and Joint Schools Mock Examination Expenditure

Note 8 to the financial statements reflects expenditure of Kshs.500,000 and Kshs.600,000 on mock examination and sports account respectively. However, payment vouchers provided for audit review indicated that expenditure on mocks and sports amounted to Kshs.870,000 and Kshs.648,480 respectively. No

reconciliation was provided for the difference in the two sets of records. Further, the payments were not supported with expenditure returns, invoices, signed acknowledgement schedules and relevant certificates. In the circumstances, the propriety and accuracy of the expenditure totaling to Kshs.1,100,000 for the year ended 30 June 2014 could not be confirmed.

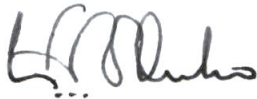
8. Doubtful Expenditure

Note 8 to the financial statements includes an expenditure of Kshs.8,100,000 on roads account. However, no detailed schedule was provided for audit review. Further, payment vouchers provided in support of the expenditure amounted to Kshs.9,000,000 resulting to unexplained difference of Kshs.900,000. In addition, expenditure returns and details showing purpose of the expenditure, procurement documents and completion certificates were not made available for audit review.

Consequently, it was not possible to confirm the accuracy of the expenditure and if the money was spent only on the intended purpose.

Disclaimer of Opinion

Because of the significance of matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide basis for audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

03 July 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

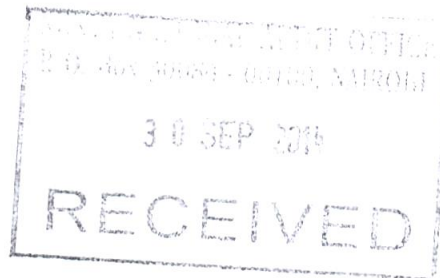
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
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Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/156

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS
Auditor General,
Kenya National Audit Office
P.O Box 30084 – 00100
NAIROBI.



Dear Sir,

RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Mosop Annual Accounts for your necessary action.

Yours faithfully,

YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning,
Ministry of Devolution and Planning
P.O Box 30005 - 00100
NAIROBI.

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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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	Paul K. Magut
3.	District Accountant	Julius Manyara

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | | |
|-----|---------------------|----------------------------|
| 1. | JONAH K. KATTAM - | CDFC CHAIRPERSON |
| 2. | PAUL K. MAGUT - | FUND ACCOUNT MANAGER |
| 3. | WALTER ONSEMBE - | DEPUTY COUNTY COMMISSIONER |
| 4. | PAUL MUGE - | MEMBER |
| 5. | DANIEL BITOK - | MEMBER |
| 6. | SAMMY TANUI - | MEMBER |
| 7. | JACOB CHIRCHIR - | MEMBER |
| 8. | MILKAH MIBEI - | MEMBER |
| 9. | TEGLAR LAGAT - | MEMBER |
| 10. | ANGELAH SAWE - | MEMBER |
| 11. | HON KIRWA S. BITOK- | PATRON |

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MOSOP

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)**

PK Magut

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 4600-30100, ELDORET
Nandi North Sub- County Head Quarter
Mosop Constituency
Mosoriot- Kaiboi Road

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 725 367 843
E-mail: mosop@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Co-operative Bank
Eldoret
A/c no: 01120086387700
P.O BOX
ELDORET

(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 MosopCDF 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 Mosop 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 Mosop 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 MosopCDF 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 MosopCDF 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.

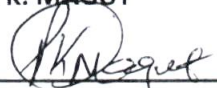
Approval of the financial statements

The Mosop CDF financial statements were approved and signed on 26/9/ 2014.

JONAH K. KATTAM

 26/9/14
Chairman - CDFC

PAUL K. MAGUT


Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	80,288,037.50
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		80,288,037.50
PAYMENTS		
Compensation of Employees	4	927,042.60
Use of goods and services	5	6,500,000.00
Committee meeting allowances	6	2,500,000.00
Transfers to Other Government Units	7	26,559,000.00
Other grants and transfers	8	40,827,949.50
Social Security Benefits	9	0
Acquisition of Assets	10	998,910.00
Other Payments	11	0
TOTAL PAYMENTS		78,312,920.50
SURPLUS/DEFICIT		1,975,117.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The mosop CDF financial statements were approved on 26/9/14 2014 and signed by:

JONAH K. KATTAM


 Chairman - CDFC

PAUL K. MAGUT



 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	925,225.00
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	1,280,000.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		2,205,225.00
 REPRESENTED BY		
Fund balance b/fwd 1st July 2013	16	230,108.00
Surplus/Deficit for the year		1,975,117.00
Prior year adjustments	17	0
NET LIABILITIES		2,205,225.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mosop CDF financial statements were approved on 26/9/14 2014 and signed by:

Jonah K. Kattam

 26/9/14
Chairman - CDFC


Paul K. Magut

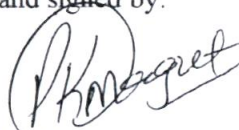

Fund Account Manager

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=c-d	f=d/c %
Compensation of Employees	1,000,000.00	0	1,000,000.00	927,061.00	72,957.40	92.7%
Use of goods and services	6,500,000.00	0	6,500,000.00	6,500,000.00	0	100%
Committee Members Expenses	2,500,000.00	0	2,500,000.00	2,500,000.00	0	100%
Transfers to Other Government Units	27,000,000.00	0	27,000,000.00	26,559,000.00	441,000.00	98.4%
Other grants and transfers	42,000,000.00	0	42,000,000.00	40,827,949.50	1,172,050.50	97.2%
Social Security Benefits		0		0		
Acquisition of Assets	1,288,037.50	0	1,288,037.50	998,910.00	289,127.50	77.6%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	80,288,037.50		80,288,037.50	78,312,920.50	1,975,117.00	97.5%

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


2014/11/14
Jonah K. Kattam
Chairman - CDFC


Paul K. Magut
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 – MOSOP CONSTITUENCY

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
	AIE NO.A 709784	42,712,542.00
Normal Allocation	AIE NO.A 735812	35,575,495.50
	AIE NO	2,000,000.00
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	80,288,037.50

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 – MOSOP 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	893,541.00
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	22,000.00
Compulsory national health insurance schemes	11,520.00
Social benefit schemes outside government	0
Other personnel payments	0
	<u>0</u>
Total	<u><u>927,061.00</u></u>

CONSTITUENCIES DEVELOPMENT FUND – MOSOP 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	150,560.00
Communication, supplies and services	256,700.00
Domestic travel and subsistence	450,500.00
Foreign travel and subsistence	-
Printing, advertising and information supplies & services	365,000.00
Rentals of produced assets	-
Training expenses	946,840.00
Hospitality supplies and services	350,100.00
Insurance costs	-
Specialised materials and services	950,600.00
Office and general supplies and services	540,500.00
Fuel ,oil & lubricants	1,250,000.00
Other operating expenses	267,000.00
Routine maintenance – vehicles and other transport equipment	411,100.00
Routine maintenance – other assets	561,100.00
Total	6,500,000.00

6. COMMITTEE EXPENSES

	Description	2013 - 2014
		Kshs
2210802	Other committee expenses (M&E)	1,650,000.00
2210809	Committee allowance	850,000.00

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

	TOTAL	2,500,000.00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014
	Kshs
Transfers to Central government entities:	
Transfers to primary schools	17,355,000.0
Transfers to secondary schools	9,204,000.00
Transfers to Tertiary institutions	1,500,000.00
Transfers to Counties	
(insert name of budget agency)	0
(insert name of budget agency)	0
TOTAL	<u><u>26,559,000.00</u></u>

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014
		Kshs
2640101	Bursary -Secondary	6,200,949.50
2640102	Bursary -Tertiary	8,650,000.00
2640104	Bursary-Special schools	265,000.00
2640105	Mocks & CAT	500,000.00
2640504	water	6,500,000.00
2640505	food security(AGRICULTURE)	600,000.00
2640506	Electricity	-
2640507	Security	1,200,000.00
2640508	Roads	8,100,000.00
2640509	Sports	600,000.00-
2640510	Environment	400,000.00-

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

2640511	HEALTH	6,812,000.00
2640200	Emergency Projects	1,000,000.00
	Total	40,827,949.50

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	0

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	311,750.00
Purchase of Household Furniture and Institutional Equipment	0
Purchase of Office Furniture and General Equipment	323,250.00
Purchase of Specialized Plant, Equipment and Machinery	236,500.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	127,410.40
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
<u>Financial Assets</u>	0
Domestic Public Non-Financial Enterprises	0
Domestic Public Financial Institutions	0
Foreign financial Institutions operating Abroad	0
Other Foreign Enterprises	0

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

Foreign Payables - From Previous Years	0
	<u>0</u>
Total	<u>998,910.40</u>

*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
	<u>00</u>

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs
<i>CO-OPERATIVE BANK, ELDORET: Account N:01120086387700. KHS</i>	-	-	925,225.00
Total			<u>925,225.00</u>

13. CASH IN HAND

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

[Provide cash count certificates for each]

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY
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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>Paul Magut</i>	200,000	0	200,000
<i>Paul Magut</i>	200,000	0	200,000
<i>Paul Magut</i>	400,000	0	400,000
<i>Paul Magut</i>	400,000	0	400,000
<i>Paul Magut</i>	80,000	0	80,000
Total			1,280,000.00

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	230,108.00
Cash in hand	0
Cash equivalents (short-term deposits)	0

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Imprest	0
Receivables	0
Payables	0
	0
Total	230,108.00

[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
	0
Total	000

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>NIL</i>	<i>2013/2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>NONE</i>	<i>NIL</i>

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

000

18.3 PAYABLES

Kshs

0

0

0

0

00

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR

