

REPUBLIC OF KENYA



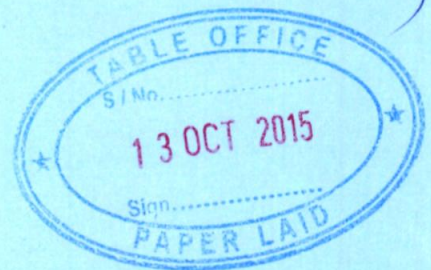
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REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
KIGUMO CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014





REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kigumo Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of Receipts and Payments 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 (1) of the Public Audit Act, 2003 and submit the audit 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 misstatement.

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

1.0 Accuracy and Completeness of the Financial Statements

The financial statements presented for the year ended 30 June 2014 did not include statement of cash flows as required by IPSAS. In addition, no trial balance and ledgers were provided for audit review to support the financial statement balances. In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

2.0 Cash and Cash Equivalents

The statement of financial assets and liabilities reflect a bank balance of Kshs.25,264,962 under cash and cash equivalents as at 30 June 2014. However, this balance together with the opening balance of Kshs.2,321,954 as at 1 July 2013, were not supported by certificate of bank balances.

Consequently, the cash and cash equivalent balance of Kshs.25,264,962 as at 30 June 2014 could not be confirmed

3.0 Unexplained Variances

The statement of receipts and payments reflect an expenditure of Kshs.81,614,258 for the year ended 30 June 2014. However, the supporting schedules availed for audit review showed unexplained variances in the amounts in the schedules and the amounts reflected in the financial statements in the following expenditure categories.

Expenditure Item	Amount as per the financial statements Kshs.	Amount as per the supporting schedule Kshs.	Variances Kshs.
Compensation of Employees	1,782,618	1,969,320	186,702
Use of goods and services	2,036,001	1,036,000	1,000,001
Committee expenses	2,589,422	3,971,028	1,381,606
Other grants & other transfers	23,088,320	26,293,513	3,205,193
Acquisition of Assets	253,848	288,848	35,000
Transfer to other GoK Entities	51,864,047	47,364,048	4,499,999

In the circumstances, the accuracy of the statement of receipts and payments for the year ended 30 June 2014 could not be confirmed.

Disclaimer of Opinion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 September 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KIGUMO

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)

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO

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

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P. O. Box 10 - 10203
KIGUMO

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Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	Wesley Kibet Ng'eno
3.	District Accountant	Sammy Waweru Kariuki

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO	NAME	ID CARD NO	MEMBERSHIP CATEGORY	NOMINATING WARD	POSITION IN THE COM'TEE
	<i>Cheramgoi C. Langat</i>	3490095	<i>Nat. Govt Offic</i>		<i>Member</i>
	<i>Julius Ng'ang'a</i>	22377298	<i>Man Nominee Youth</i>	<i>Kangari</i>	<i>Member</i>
	<i>Gabriel Mugo</i>	9197918	<i>Man Nominee</i>	<i>Kinyona</i>	<i>Chairman</i>
	<i>Henry Kariuki</i>	9944940	<i>Man Nominee</i>	<i>Kigumo</i>	<i>Member</i>
	<i>Jane Wanjiru</i>	22058798	<i>Woman Nominee Youth</i>	<i>Kangari</i>	<i>Member</i>
	<i>Esther W. Muiruri</i>	10848095	<i>Woman Nominee</i>	<i>Kahumbu</i>	<i>Member</i>
	<i>Christine Njeri Ngugi</i>	13273023	<i>Woman Nominee</i>	<i>Muthithi</i>	<i>Member</i>
	<i>Eustuce Ngugi Muiruri</i>	10089132	<i>Nominee NGO</i>	<i>Kahumbu</i>	<i>Member</i>
	<i>Robert Kioko</i>	24730906	<i>Officer of Board</i>		<i>Ex-officio</i>
	<i>Jamleck Kamau</i>	<i>Hon. M.P.</i>	<i>Patron</i>		

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 10 – 10203 KIGUMO
CDF Building
Behind Kigumo Police Station
Kigumo, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 717 279 019 & 0734 279 679
E-mail: cdfkigumo@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

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

1. Equity Bank Limited
Kangari Branch
A/C # 0070296246702
Box 8 -10218 Kangari

(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

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

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 Kigumo 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 Kigumo 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 Kigumo 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 Kigumo 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 Kigumo 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 Kigumo CDF financial statements were approved and signed on 24/9/14 2014.



Gabriel Mugo
Chairman - CDFC

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO



Wesley Kibet Ng'eno
Fund Account Manager

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	104,557,265.50	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		104,557,265.50	
PAYMENTS			
Compensation of Employees	4	1,782,618.00	
Use of goods and services	5	2,036,000.50	
Committee Expenses	6	2,589,422.40	
Transfers to Other Government Units	7	51,864,048.60	
Other grants and transfers	8	23,088,320.00	
Social Security Benefits	9	-	
Acquisition of Assets	10	253,848.00	
Other Payments	11	-	
TOTAL PAYMENTS		81,614,257.50	
SURPLUS/DEFICIT		22,943,008.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kigumo CDF financial statements were approved on 28/9/14 2014 and signed by:



Gabriel Mugo
Chairman - CDFC



Wesley Kibet Ng'eno
Fund Account Manager

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P.O. Box 10 - 10203
KIGUMO

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

7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	25,264,961.75	
Cash Balances (sale of tenders,hire of grader)	13	xxx	
Outstanding Imprests	14	xxx	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		25,264,961.75	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	2,321,953.75	
Surplus/Deficit for the year		22,943,008.00	
Prior year adjustments	17	0	
NET LIABILITIES		25,264,961.75	

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



Gabriel Mugo
Chairman - CDFC

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO



Wesley Kibet Ng'eno
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	900,000.00	882,618.00	1,782,618.00		1,782,018	
Use of goods and services	1,290,000.00	746,000.00	2,036,000.00		2,036,000	
Committee members expenses	3,460,000.00	870,278.00	4,330,278.00		4,330,278	
Subsidies						
Transfers to Other Government Units	42,864,048.00	9,000,000.00	51,864,048.00		51,864,048	
Other grants and transfers	23,088,320.00		23,088,320		23,087,670	
Social Security Benefits						
Acquisition of Assets						
Other Payments						
TOTALS		83,101,264			83,101,264	

The Kigumo CDF financial statements were approved on 22/9 2014 and signed by:



Gabriel Mugo
Chairman - CDFC



Wesley Kibet Ng'eno
Fund Account Manager

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
KIGUMO

CONSTITUENCIES DEVELOPMENT FUND - KIGUMO CONSTITUENCY

Reports and Financial Statements

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

SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

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 – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

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.

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO 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.

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY**Reports and Financial Statements**

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

NOTES TO THE FINANCIAL STATEMENTS**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. A709781	33,556,154.50	0
	AIE NO. A709942	2,000,000.00	0
	AIE NO. A735861	33,500,555.50	0
	AIE NO. A750125	35,500,555.50	
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	104,557,265.50	0

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		0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	-	0

KIGUMO CONSTITUENCY DEVELOPMENT FUND
01/02/10 - 10/2013

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO 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	2012 - 2013
	Kshs	Kshs
Interest Received	-	0
Dividends	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere (specify)	-	0
Total	-	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	1,782,618.00	0
Basic wages of casual labour	-	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
Gratuity		
Total	1,782,618.00	0

KIGUMO CONSTITUENCY DEVELOPMENT FUND
P. O. Box 10 - 10203
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CONSTITUENCIES DEVELOPMENT FUND – KIGUMO 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

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	895,475.00	
Electricity	0	
Water	0	
Office rent	0	
Communication, supplies and services	21,800.00	
Domestic travel and subsistence	55,200.00	
Printing, advertising and information supplies & services	37,500.00	
Depreciation of produced assets		
Training expenses	370,000.00	
Hospitality supplies and services	125,300.00	
Insurance costs	288,848.00	
Specialized materials and services		
Office and general supplies and services		
Fuel, oil & lubricants	142,500.00	
Other operating expenses	99,377.50	
Routine maintenance – other assets		
Total	2,036,000.50	

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	55,000.00	
Committee allowance	2,534,422.40	
TOTAL	2,589,422.40	xx

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

**Reports and Financial Statements
for the year ended June 30, 2014 (Kshs'000)**

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Primary Schools	19,290,980.80	
Transfers to Secondary Schools	23,290,980.80	
Transfers to Tertiary Institutions		
Transfers to Health Institutions	9,282,087.00	
TOTAL	51,864,048.60	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	8,080,200.00	
Bursary -Tertiary	978,720.00	
Bursary-Special schools	0	
Mocks & CAT	236,000.00	
Water	4,670,000.00	
Agriculture (food security)	0	
Electricity projects	0	
Security	2,858,400.00	
Roads	3,363,000.00	
Sports	1,052,000.00	
Environment	0	
Emergency Projects (specify)	1,850,000.00	
Total	23,088,320.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF		
Total	-	

CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings		
Purchase of computers ,printers and other IT equipments	253,848.00	
Purchase of photocopier		
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		
Total	253,848.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY BANK LTD, KANGARI BRANCH A/C no.0070296246702	25,264,961.75	
Total	25,264,961.75	

13. CASH IN HAND

	2013 - 2014	2012 - 2013



CONSTITUENCIES DEVELOPMENT FUND – KIGUMO CONSTITUENCY

Reports and Financial Statements

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

	Kshs	Kshs
Hire of tender	xxx	
Hire of graders	xxx	
Hire of hall	xxx	
Other receipts (specify)	xxx	
Total	xxx	

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
Total			xxx

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
Total			xxx	

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16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	1,873,853.75	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	448,100.00	-
Total	2,321,953.75	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	xxx	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

COMP, P, E & F	ASSETS NUMBER	SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDITION
VE HIGH BACK	CDF/094/022/09	F05 (16)	18/4/08	25,999	GOOD
OR CHAIR SERIES	CDF/094/023/09	4PAXF159 (16)	18/4/08	45,000	GOOD
IVE BOARDROOM	CDF/094/024/09	E-419	18/4/09	210,000	GOOD
EN RECEPTION	CDF/094/025/09		18/4/09	130,000	GOOD
R OWT	CDF/094/026/09		18/4/09	450	GOOD
S (3)	CDF/094/027/09		18/4/09	3,400	GOOD
ES (20)	CDF/094/028/09		18/4/09	200	GOOD
(20)	CDF/094/029/09		20/5/09	7,000	GOOD
JET F2280				3,376,669	

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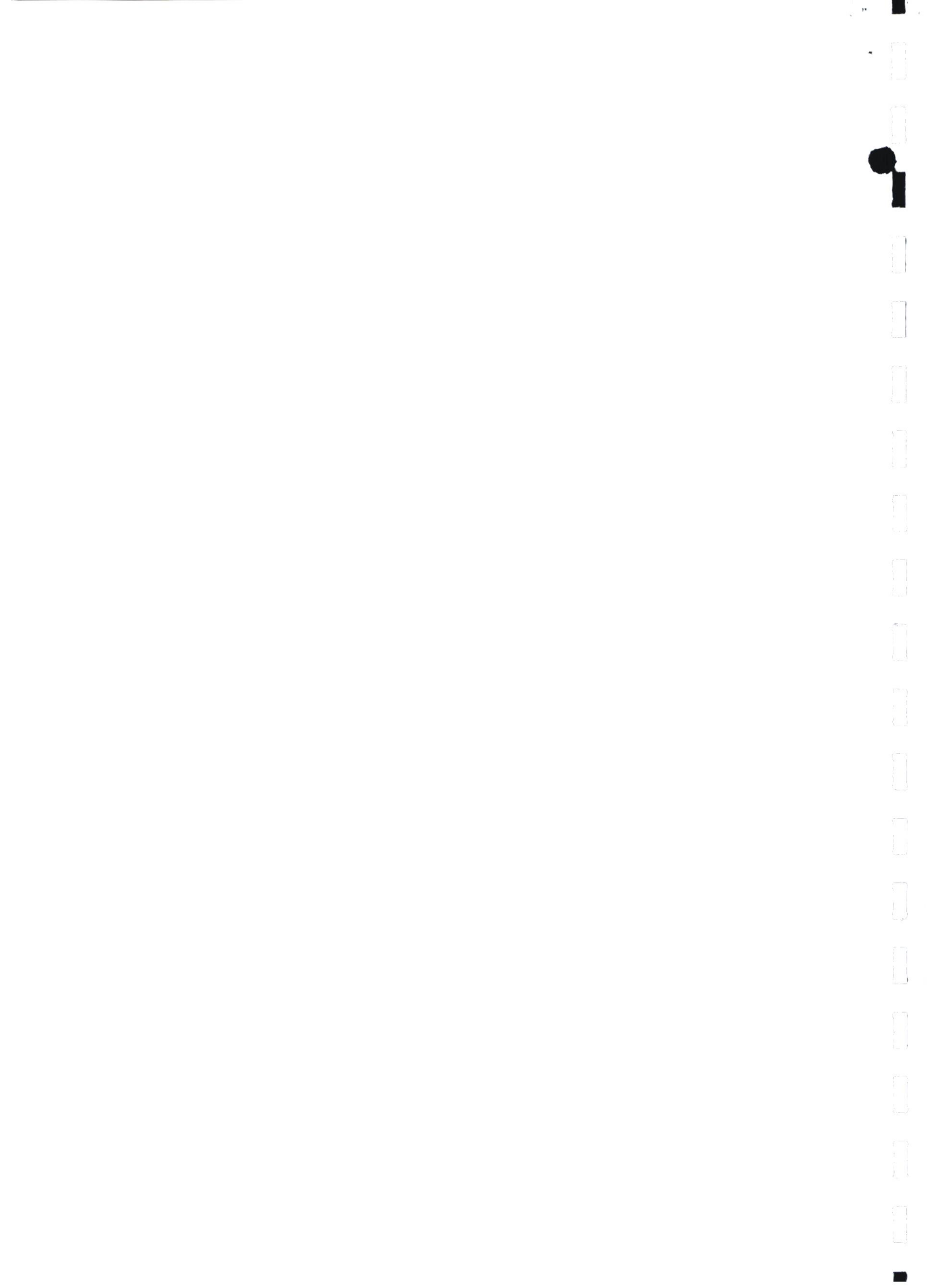
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DESCRIPTION OF P,P,E & F	ASSETS NUMBER	SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDITION
OFFICE	CDF/094/001/05		29/06/06	2,298,710	GOOD
GLASS FLASKS (3)	CDF/094/002/06		29/06/06	950	GOOD
STATIONERY (6)	CDF/094/003/06		29/06/06	810	GOOD
CHAIR	CDF/094/004/08		27/05/08	150	GOOD
EXECUTIVE CHAIR	CDF/094/005/08	A30	27/05/08	34,500	GOOD
COMPUTER DESK	CDF/094/006/08	7620	27/05/08	85,000	GOOD
METALLIC CABINET	CDF/094/007/08	083	27/05/08	44,500	GOOD
TELEPHONIC SET	CDF/094/008/08	0024	27/05/08	32,000	GOOD
TELEPHONIC CHAIR	CDF/094/009/08	0024	27/05/08	10,000	GOOD
METALLIC SLIDING DOOR	CDF/094/010/08	0024	27/05/08	25,000	GOOD
TELEPHONE TABLE	CDF/094/011/08	044	27/05/08	12,500	GOOD
TELEPHONE TABLE	CDF/094/012/08	044	27/05/08	12,500	GOOD
TELEPHONE CHAIR	CDF/094/013/08	590	27/05/08	70,000	GOOD

DESCRIPTION OF P,P,E & F	ASSETS NUMBER	SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDITION
OFFICE CLERK CHAIR	CDF/094/014/08	0720	27/05/08	15,000	GOOD
METALLIC SLIDING DOOR	CDF/094/015/08	0024	27/05/08	25,000	GOOD
FRIDGE	CDF/094/016/09	2300	30/03/09	100,000	GOOD
HP LASERJET	CDF/094/017/09		30/03/09	20,000	GOOD
HP LASERJET	CDF/094/018/09		30/03/09	6,500	GOOD
HP 120 DIGITAL	CDF/094/019/09		30/03/09	17,500	GOOD
HP VA URS	CDF/094/020/09		30/03/09	14,000	GOOD
DINING TABLE	CDF/094/021/09	9904	18/4/09	130,000	GOOD
DESKTOP COMPUTER	CDF/107/022/14		05/05/14	68,560.00	GOOD
LAPTOP COMPUTER	CDF/107/023/14		05/05/14	91,495.00	GOOD
SONY W600B TV	CDF/107/024/14		30/07/14	150,000.00	GOOD
SONIC KX-824(4LN-2 EXT)	CDF/107/025/14		27/8/14	30,000.00	GOOD
PHONE HANDSET-KX7730	CDF/107/026/14	3NO	27/8/14	24,000.00	GOOD
PHONE HANDSET-KX225	CDF/107/027/14	4NO	27/8/14	12,000.00	GOOD
PHONE HANDSET-					

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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
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>AIE NO A709781</i>	<i>33,556,154.50</i>	<i>2012/13</i>
<i>AIE NO A709942</i>	<i>2,000,000.00</i>	<i>2013/14</i>
<i>AIE NO A735861</i>	<i>33,500,555.50</i>	<i>2013/14</i>
<i>AIE NO A750125</i>	<i>35,500,555.50</i>	<i>2013/14</i>

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