

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid by the leader
the Majority Party, Hon. A.
Dialo under Order No. or
1437 hr
1/5/14*

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Saboti Constituency Development Fund set out on pages 4 to 8, 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.

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 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 Transfers from CDF Board

The statement of receipts and payments for the year ended 30 June 2014 shows receipts from CDF Board amounting to Kshs.37,707,767.50 while records maintained by CDF Board show amount totaling Kshs.148,432,071.50. The resultant difference of Kshs.110,724,304 has not been explained.

Consequently, the accuracy of the receipts from CDF Board balance of Kshs.37,707,767.50 for the year ended 30 June 2014 could not be confirmed.

2.0 Bank Balance

The statement of financial assets and liabilities reflect a bank balance of Kshs.7,148,829. However, according to the bank reconciliation statements, the Fund operated two bank accounts which had a total of Kshs.21,238,115 as at 30 June 2014. The difference of Kshs.14,089,286 has not been explained. Further, review of bank reconciliation statements as at 30 June 2014 showed unrepresented cheques totaling Kshs.5,710,397.32 out of which cheques totaling Kshs.1,310,441.70 were stale and no reason was provided for not reversing the stale cheques in cash book.

Consequently, the accuracy and validity of the cash and cash equivalent balance of Kshs.7,148,829 as at 30 June 2014 could not be confirmed.

3.0 Presentation of Comparative figures of the Financial Statements.

- i. The statement of receipts and payments reflect previous year's comparative receipts balance of Kshs.130,449,182 and total payments of Kshs.94,412,387 resulting to a surplus of Kshs.36,036,795 instead of Kshs.31,824,796 reflected in the statement. The resultant difference of Kshs.4,211,999 has not been explained or reconciled.
- ii. The statement of assets and liabilities reflect cash and cash equivalent balance of Kshs.5,802,235 as at 01 July, 2013. However, the correct balance brought forward should have been Kshs.36,036,795 as correctly calculated in the comparative figures of the statement of receipts and payments. The resultant difference of Kshs.30,234,560 has not been explained or reconciled.
- iii. Information available indicated that out of Kshs.130,449,183 reflected as receipts for the year 2012/2013, only Kshs.19,724,879 was supported resulting to a difference of Kshs.110,724,304 which has not been explained or

reconciled. In addition, records in support of the total expenditure of Kshs.94,412,387 reflected under 2012/2013 were not availed for audit review.

Consequently, the propriety of the comparative total expenditure of Kshs.94,412,387 and receipts of Kshs.110,724,304 for 2012/2013 could not be confirmed.

4.0 Inaccuracies in the Financial Statements

4.1 Rounding off of Balances

It is indicated in the financial statement that the figures have been rounded off to the nearest thousands and also presented in thousands. However, the figures in the financial statements have not been rounded off to the nearest thousands and presented in thousands as indicated.

4.2 Compensation to Employees

The compensation to employees balance of Kshs.1,520,184 as reflected in the statement of receipts and payments for the year ended 30 June 2014 differs with the supporting note 4 to the financial statements balance of Kshs.911,800. The resultant difference of Kshs.608,384 has not been explained or reconciled.

4.3 Other Grants and Transfers

Other grants and transfers balance of Kshs.28,818,572.40 reflected in the statement of receipts and payments do not agree with the supporting note 8 to the financial statements balance of Kshs.37,707,767. The resulting difference of Kshs.8,889,185 has not been explained or supported.

4.4 Acquisition of Assets

The statement of receipts and payments reflect nil balance in respect of acquisition of assets. However, the supporting note 10 to the financial statements indicates a balance of Kshs.5,000,000 which include Kshs.4,981,000 in respect of purchase of Toyota Hilux Double Cabin vehicle.

4.5 Other Payments

The statement of receipts and payments also reflects other payment balance of Kshs.539,273 while the supporting note 11 to the financial statement reflects a nil balance resulting to unexplained or unreconciled variance of Kshs.539,273.

4.6 Bank Balance brought Forward.

Note 16 to the financial statements shows bank accounts brought forward balance of Kshs.5,802,325 during 2013/2014 and Kshs.3,453,230 for 2012/2013. However, no documentary evidence has been provided to support these balances or explain what the balances relate to.

4.7 Fixed Assets Register

Note 17.1 reflect a fixed assets register. However, a review of the register indicated that Toyota Hilux Double Cabin vehicle acquired at a cost of Kshs.4,981,000 during the year under review was excluded. No justification was provided for the exclusion of the vehicle.

4.8 Final Budget

The summary statement of appropriation for the year ended 30 June 2014 reflect a final budget balance of Kshs.33,986,629 while the budget approved by CDF Board amounts to Kshs.75,428,946 resulting to unexplained difference of Kshs.41,442,317.

In the circumstances, the accuracy and completeness of these financial statements for the year ended 30 June 2014 could not be confirmed.

5. Use of Goods and Services

The statement of receipts and payments reflect use of goods and services balance of Kshs.408,000 for the year ended 30 June 2014. However, payment vouchers together with the supporting documents were not provided for audit review. Consequently, the propriety of the expenditure of Kshs.408,000 on goods and services 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

11 September 2015



CONSTITUENCIES DEVELOPMENT FUND – SABOTI

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)**

CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

Reports and Financial Statements

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

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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	Twang'a Masakha Trenk
3.	District Accountant	Benjamin Muchina

(d) Fiduciary Oversight Arrangements**CDFC MEMBERS**

NO	NAME	DESIGNATION
1	Philip Makete	Chairman
2	Fund Account Manager	Ex-officio
3	Deputy County Commissioner	National Govt Official
4	Gabriel Kitui	Member
5	Timothy Karanja	Member
6	Lydia Lihali	Member
7	Alice Khisa	Member
8	Jackline Ndara	Member
9	Titus Wamalwa	Member
10	Adan Hassan	Secretary

CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

Reports and Financial Statements

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

(e) Entity Headquarters

CDF Saboti
P.O. Box 1330-30200
Trans Nzoia Teachers Sacco Plaza
Kitale, KENYA

(f) Entity Contacts

Telephone: (254) 722510246
E-mail: cdfsaboti@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Cooperative Bank of Kenya
Kitale Branch
A/C No: 01141599096300
P O Box 1058 -30200
Kitale

(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

CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY

Reports and Financial Statements

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

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.

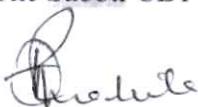
The Fund Account Manager in charge of the Saboti CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Saboti 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 Saboti 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 Saboti 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 Saboti 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 Saboti CDF financial statements were approved and signed on 1st September 2014.



Philip Otuko Makete
Chairman - CDFC



Twang'a Masakha Trenk
Fund Account Manager

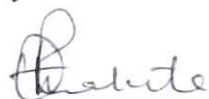
CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY**Reports and Financial Statements**

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

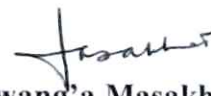
III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	37,707,767.50	130,449,182.30
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		37,707,767.50	130,449,182.30
PAYMENTS			
Compensation to employees	4	1,520,184.00	1,200,000.00
Use of goods and services	5	408,000.00	356,002.00
Committee Expenses	6	2,700,600.00	2,205,998.00
Transfers to Other Government Units	7		
Other grants and transfers	8	28,818,572.40	90200386.80
Social Security Benefits	9		
Acquisition of Assets	10		
Other Payments	11	539,273.00	450,000.00
TOTAL PAYMENTS		33,986,629.40	94,412,386.80
SURPLUS/DEFICIT		3,721,138.10	31,824,795.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti CDF financial statements were approved on 1st September 2014 and signed by:



Philip Otuko Makete
Chairman - CDFC



Twang'a Masakha Trenk
Fund Account Manager

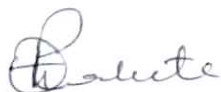
CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY**Reports and Financial Statements**

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

IV. 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	7,148,829.20	5,802,324.55
Cash Balances (sale of tenders, hire of grader)	13	-	-
Outstanding Imprests	14	-	-
Cash Equivalents (e.g sale of tender doc held in bankers cheque)	15	-	-
TOTAL FINANCIAL ASSETS		<u>7,148,829.20</u>	<u>5,802,324.55</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	5,802,324.55	
Surplus/Deficit for the year		3,721,138.30	
Prior year adjustments	17	-	
NET LIABILITIES		<u>9,523,462.85</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Saboti CDF financial statements were approved on 1st September 2014 and signed by:



Philip Otuko Makete
Chairman - CDFC



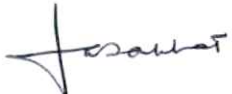
Twang'a Masakha Trenk
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	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	1,520,184.00	-	1,520,184.00	1,520,184.00	-	100%
Use of goods and services	408,000.00	-	408,000.00	408,000.00	-	100%
Committee Expenses	2,700,600	-	2,700,600	2,700,600	-	100%
Subsidies						
Transfers to Other Government Units						
Other grants and transfers	28,818,572.40	-	28,818,572.40	28,818,572.40	-	100%
Social Security Benefits						
Acquisition of Assets						
Other Payments	539,273	-	539,273	539,273	-	100%
TOTALS	33,986,629.40	-	33,986,629.40	33,986,629.40	-	100%

The Saboti CDF financial statements were approved on 1st September 2014 and signed by:


Philip Otuko Makete
Chairman - CDFC


Twang'a Masakha Trenk
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 – SABOTI 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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. 735828	37,707,767.00	
	AIE NO. 709753		78,899,509.50
	AIE NO. 711924		19,724,877.30
	AIE NO. 735904		31,824,795.50
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
	TOTAL	37,707,767.00	130,449,182.30

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

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

3. OTHER REVENUES

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,520,184	576,000
Basic wages of temporary employees		
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	(589,248)	
Compulsory national social security schemes		
Compulsory national health insurance schemes	(19,200)	(19,200)
Social benefit schemes outside government		
Other personnel payments		
Total	911,800	537,600

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

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	36,000	28,000
Communication, supplies and services	35,000	32,000
Domestic travel and subsistence	41,000	37,000
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	127,000	121,000
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	124,000	98,000
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	45,000	40,002
Total	408,000	356,002

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	100,600	360,254
Committee allowances	2,600,000	3,250,227
	2,700,600	3,610,481

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	-	-
Transfers to Counties (insert name of budget agency) (insert name of budget agency)	-	-
TOTAL	-	-

CONSTITUENCIES DEVELOPMENT FUND – SABOTI CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	17,733,194	15,000,000
Emergency relief and refugee assistance	1,564,466	5,028,217
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	37,707,767.00	99,674,386.50

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

10. ACQUISITION OF ASSETS**Non Financial Assets**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	5,000,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-

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Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
	-	-

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
Total	-	-	-	-

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13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
Total			-

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>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
Total			-	-

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16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,802,324.55	3,453,230.15-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	5,802,324.55	3,453,230.15

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

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

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OTHER IMPORTANT DISCLOSURES

17.1 FIXED ASSETS REGISTER

ITEM DESCRIPTION	MAKE	SERIAL NO.	DATE PURCHASED	COST KSHS	CONDITION
Office table		CDFC/115/001	2007	11,995.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/002	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/003	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/004	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/005	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/006	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/007	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/008	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/009	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/0010	2007	549.00	in use
Kenpoly plastic chair	Kenpoly	CDFC/115/0011	2007	549.00	in use
Computer desk/chair		CDFC/115/0012	2007	5,190.00	in use
Secretary chair		CDFC/115/0013	2007	3,990.00	in use
High back fabric executive chair		CDFC/115/0014	2007	5,995.00	in use
Printer HP DeskJet D1460	TH76Q2518W	CDF/115/016	7/12/2007	8,000.00	in use
HP Compaq PIV Computer	HUB7340QRD	CDF/115/015	7/12/2007	112,000.00	in use
Desk phone-Huwaeci-ETS2251	FBFAD107911013143	CDF/115/017	29/11/07	6,000.00	in use
(Telkom Wireless)	Huwaeci-ETS2251	CDF/115/034			in use
Paper punch	Kangaroo DP-520	CDF/115/018	2007	249.00	in use
Stapler	Kangaroo DS-45	CDF/115/019	2007	219.00	Not in use
Litter bin	Kenpoly	CDF/115/020	2007	94.00	In use
Mopper	Plastic handle	CDF/115/021	2008	274.00	In use
Mopping bucket	Kenpoly	CDF/115/022	2008	245.00	In use
Flash disk	Sahara E-Drive 2GB	CDF/115/023	2008	1,450.00	Not in use
Rubber stamp/Stamp pad	KOFA	CDF/115/024	2008	250.00	In use
Duster	Wooden handle	CDF/115/025	2009	255.00	Not in use
Thermos flask	Giant	CDF/115/026	2009	250.00	In use
Thermos flask (Vogue)	Giant	CDF/115/027	2009	799.00	In use

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12 tea cups	Enamel	CDF/115/028	2009	780.00	In use
Scientific calculator	Casio fx-82MS	CDF/115/029	2009	1,500.00	Not in use
Tray	Plastic	CDF/115/027	2009	240.00	in use
3 Plates	Melamine	CDF/115/028	2009	207.00	in use
Executive Chair		CDF/115/030	2012	35,000.00	in use
Cabinet		CDF/115/031	2012	80,000.00	in use
executive table		CDF/115/032	2012	85,000.00	in use
Computer desk/chair		CDF/115/033	2012	20,000.00	in use
Orange wireless phone & livebox	Panasonic	CDF/115/035	2012	6,000.00	in use
Camera	Sony	CDF/115/036			in use
Modem	Safaricom	CDF/115/037			in use
Office Tray		CDF/115/038	2012	500.00	in use
Rubber stamp(Fund Manager)	Printer S-542D	CDF/115/039	2012	2,500.00	in use
Rubber stamp (Saboti Constituency)	Printer S-542D	CDF/115/039	2012	2,500.00	in use
Laptop		CDF/115/040	2012		
Water Dispenser		CDF/115/041	2014	6,500.00	in use
Stapler (2)		CDF/115/042	2014	600.00	in use
Calculator		CDF/115/043	2014	800.00	in use

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
1,050,000	2012/2013
37,707,756	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

