

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
MT. ELGON CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

*Paper land by the  
Leader of the Majority  
Party, Hon. Aden Duale  
MP, under Order N  
5 at 136 14276  
JMM*



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - MT. ELGON CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mt. Elgon Constituency set out on pages 4 -26, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary 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 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards, (Cash Basis) and for such internal control as management determines 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 13 of the Public Audit Act, 2003.

#### **Auditors-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 15(2) of the Public Audit Act 2003. The audit was conducted in accordance with the 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 judgment, 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.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **Irregular Procurement**

During the year under review, the Fund incurred Kshs.2,000,000.00 for construction of two (2) classrooms at Kapkerwa Primary School. However, the procurement for supply of material and labour contracts were not made available for audit review. Further, the Technical Departments were not involved in the procurement and supervision of the project. Consequently, it has not been possible to confirm whether the projects were properly sourced and effectively met the specifications and intended purpose.

#### **Qualified Opinion**

In my Opinion, except for the effects of the matter described in the Basis for Qualified of Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Mt. Elgon CDF as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards and comply with Constituency Development Fund (CDF) Act, 2013.

#### **Other matter**

##### **1. Going Concern**

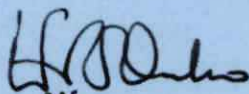
The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result the going concern status of the Mt Elgon Constituency Development Fund is doubtful.

##### **2. Under Expenditure**

Mt. Elgon CDF approved budget was Kshs.140,861,686.00 for the year under review. However, the Fund spent Kshs.105,547,912.00 resulting to an unexplained under expenditure of Kshs.35,313,774.00 approximately 25% of the total budget. The low absorption rate denies the constituents the much needed service delivery. No explanation was provided for the low rate of fund absorption.

My opinion is not qualified in respect to these matters.



**Edward R.O Ouko, CBS**  
**AUDITOR- GENERAL**

**Nairobi**

**12 June 2015**



[30<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Mr, Robert Serem
3.	District Accountant	Mr, Evans Osuga

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

No.	Designation	Name
1.	Geoffrey MataseroChemos	Chairman
2.	Robert Serem	Ex-official
3.	A.M Muli	National Government Official
4.	BonfaceChemaiyeikKamamos	Member
5.	Wylfred NK Musamali	Member
6.	Selly ChematuiNdiwa	Member
7.	Salome ChenugetSenden	Member
8.	Lydia CherugutEmase	Member
9.	CherobenKiruimoses	Member
10.	StepheenKwemoiKirwa	Member

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 267  
Mt.Elgon District Development & planning Building  
Mt. Elgon District Head quarters  
Kapsokwony, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254) 721431120  
E-mail: cdfmt.elgon@cdf.go.ke  
Website: none

**(g) Entity Bankers**

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

1. Cooperative Bank  
Kimilili Branch  
A/C NO.01120050483200  
PO Box-552-50204-Kimilili

**(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 – MT. ELGON CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

## 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 Mt. Elgon *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 Mt. Elgon *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 Mt. Elgon *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 Mt. Elgon *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 Mt. Elgon *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 Mt. Elgon *CDF* financial statements were approved and signed on 05/05/15 2014.

**Geoffrey M. Chemos**  
Chairman - CDFC

**Robert Serem**  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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**III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	140,861,686	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>140,861,686</b>	
<b>PAYMENTS</b>			
Compensation of Employees	4	1,424,000	
Use of goods and services	5	3,408,231	
Committee Expenses	6	1,979,500	
Transfers to Other Government Units	7	63,671,272	
Other grants and transfers	8	35,049,909	
Social Security Benefits	9	15,000	
Acquisition of Assets	10	-	
Other Payments	11	99920	
<b>TOTAL PAYMENTS</b>		<b>105,647,832</b>	
<b>SURPLUS/DEFICIT</b>		<b>35,213,854</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mt. Elgon CDF financial statements were approved on 05/05/14 2014 and signed by:



**Geoffrey Matasero Chemos**  
**Chairman - CDFC**



**Robert K Serem**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	35,464,179.70	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	320,500	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	0	
<b>TOTAL FINANCIAL ASSETS</b>		<b>35,784,679.7</b>	
 <b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July...</b>	16	570,825.70	
<b>Surplus/Deficit for the year</b>		35,213,854	
		0	
<b>Prior year adjustments</b>	17	0	
<b>NET LIABILITIES</b>		<b>35,784,679.7</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mt. Elgon CDF financial statements were approved on 05/08/14 2014 and signed by:



**Geoffrey M Chemos**  
**Chairman - CDFC**



**Robert K serem**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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**V. CASH FLOW STATEMENT**

	<b>2013-2014</b>	<b>2012-2013</b>
<b>Receipt for operating Activities</b>		
Transfers From CDF Board	1 140,861,686.00	xxx
Other Revenues	3 _____	140,861,686.00 xxx
 <b>Payments for Operating Expenses</b>		
Compensation of Employees	4 1,424,000.00	xxx
Use of Goods and Services	5 3,408,231.00	xxx
Committee expenses	6 1,979,500.00	xxx
Transfer to other Government Units	7 63,671,272.00	xxx
Other grants and transfers	8 35,049,909.00	xxx
Social security Benefits	9 15,000.00	xxx
Other expenses	11 99,920.00	105,647,832.00 xxx
 <b>Adjusted for</b>		
Adjustments during the year	17 _____	xxx
 <b>Net cash flow from operating activities</b>		<b>35,213,854.00</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of Assets	2 _____	xxx
Acquisition of Assets	10 _____	xxx
<b>Net Cash flow from investing activities</b>		<b>xxx xxx</b>
 <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		
Cash and cash equivalent at the beginning of the year	16 570, 825.70	xxx
Cash and cash equivalent at the END of the year	35, 464,179.70	xxx

**Geoffrey M Chemos**  
**Chairman - CDFC**

**Robert K Serem**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND - MT. ELGON CONSTITUENCY**

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

**VI: 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=d-c	f=d/c %
Compensation of Employees	1,424,000	804,125	2,228,125	1,424,000	-804,125	63.91
Use of goods and services	3,561,158.56	0	3,561,158.56	3,408,231	-68,352	95.29
Interest payments	0	0	0	0	0	0
Subsidies	0	00	0	0	0	0
Transfers to Other Government Units	45,754,031.16	38,300,000	84,054,031.16	63,671,272	-20,382,759.16	74.77
Other grants and transfers	34,564,466	13,938,826	48,503,292	35,049,909	-13,453,383	72.26
Social Security Benefits	15,000	0	15,000	15,000	0	100
Acquisition of Assets	0	0	0	0	0	0
Other Payments	2,500,079.28	0	2,500,079.28	1,979,500	-520,579.28	79.18
<b>TOTALS</b>	<b>87,818,735</b>	<b>53,042,951</b>	<b>140,861,686</b>	<b>105,547,912</b>	<b>-35,229,198.44</b>	<b>74.93</b>

The Mt. ElgonCDF financial statements were approved on 05/05/15 2014 and signed by:

**Geoffrey M Chemos**  
Chairman - CDFC

**Fund Account Manager**

**Robert K serem**

## **VII. 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

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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 – MT. ELGON CONSTITUENCY**  
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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A711798		53,042,951
Normal Allocation	AIE NO...A709920	2,000,000.00	0
Normal Allocation	AIE NO.....A735516	33,127,494.00	0
Normal Allocation	AIE NO...A735973	26,345,620.50	0
Normal Allocation	AIE NO...A750006	26,345,620.50	0
	<b>TOTAL</b>	<b>87,818,735</b>	<b>53,042,951</b>

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

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	xxx
Receipts from the Sale Plant Machinery and Equipment	0	xxx
Receipts from Sale of Certified Seeds and Breeding Stock	0	xxx
Receipts from the Sale of Strategic Reserves Stocks	0	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	0	xxx
Disposal and Sales of Non-Produced Assets	0	xxx
Receipts from the Sale of Strategic Reserves Stocks	0	xxx
<b>Total</b>	<b>0</b>	<b>xxx</b>

**3. OTHER REVENUES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	xxx
Profits and Dividends	0	xxx
Rents	0	xxx
Other Property Income	0	xxx
Sales of Market Establishments	0	xxx

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

Receipts from Administrative Fees and Charges	0	XXX
Receipts from Administrative Fees and Charges - Collected as AIA	0	XXX
Receipts from Incidental Sales by Non-Market Establishments	0	XXX
Receipts from Sales by Non-Market Establishments	0	XXX
Receipts from Sale of Incidental Goods	0	XXX
Fines Penalties and Forfeitures	0	XXX
Receipts from Voluntary transfers other than grants	0	XXX
Other Receipts Not Classified Elsewhere	0	XXX
<b>Total</b>	<b>0</b>	<b>XXX</b>

**4. COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,400,520	XXX
Basic wages of temporary employees	0	XXX
Personal allowances paid as part of salary	0	XXX
Personal allowances paid as reimbursements	0	XXX
Personal allowances provided in kind	0	XXX
Pension and other social security contributions	00	XXX
Compulsory national social security schemes	0	XXX
Compulsory national health insurance schemes	23,480	XXX
Social benefit schemes outside government	0	XXX
Other personnel payments	0	XXX
<b>Total</b>	<b>1,424,000</b>	<b>XXX</b>

*NOTES OF STAFF COMPENSTION including NHIF, Employer NSSF contribution*

Fund manager(staff salanes)	85,800	june
Fund manager(staff salanes)	85,800	july
salanes	85,800	August
Catherine C Samama	13,200	Sep
Barklomew M Chena	15,200	Sep
Manager cop(staff salanes)	114,200	Oct
Catherine C Samama	39,600	Jun-Aug
CDF MT ELGON(Staff salanes)	114,200	Nov
Fund manager(staff salaries)	114,200	Dec
salanes CDF staff	114,200 0	Jan
salanes CDF staff	114,200 0	Feb
Staff salanes	114,200	March
Salanes	114,200	April

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Salaries	114,200	May
Salaries	114,200	June
CDF (Staff Salaries)	85,800	Sep
	1,439,000	

employee	Pay amount	NSSF	Pay amount	NSSF
Joab Chole	27000	200	27000	200
Valma Chepchumba	25000	200	25000	200
Moses Sukula	15000	200	15000	200
Montey Israel	18000	200	18000	200
Catherine C Samama	13000	200	0	0
Bartholemew Chena	15000	200	0	0
	113000	1200	85000	800

*Initially the employees were four then two others were brought on board The salaries for June 2013 were effected in July 2014 after closure of the Financial year*

**5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	47,980	xxx
Communication, supplies and services	854,460	xxx
Domestic travel and subsistence	425,000	xxx
Foreign travel and subsistence	0	xxx
Printing, advertising and information supplies & services	0	xxx
Rentals of produced assets	0	xxx
Training expenses	0	xxx
Hospitality supplies and services	0	xxx
Insurance costs	0	xxx
Specialised materials and services	0	xxx
Office and general supplies and services	35,000	xxx
Other operating expenses	23,039	xxx
Routine maintenance – vehicles and other transport equipment	2,022,752	xxx
Routine maintenance – other assets	0	xxx
<b>Total</b>	<b>3,408,231</b>	<b>xxx</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

NOTES ON USE OF GOODS & SERVICES

KPLC-electricity	13,000
KPLC-electricity	34,980
<b>TOTAL USS</b>	<b>47,980</b>
Communication ,supplies, serves	120,500
Communication. ,supplies, serves	120,500
Communication. ,supplies, serves	120,500
Communication ,supplies, serves	120,500 0
Postal Corporation of Kenya	6,960 0
Communication ,supplies, serves	120,500 0
Communication. ,supplies, serves	124,500
	120,500
<b>TOTAL Cmmun. Supplies ,services</b>	<b>854,460</b>
Domestic travel, accommodation	25,000 0
Domestic travel, accommodation	400,000
<b>TOTAL DTS</b>	<b>425,000</b>
Office,general supplies	35,000
<b>TOTAL OFFICE G S</b>	<b>35,000</b>
-Bnk charges	20,000
-Bnk charges	3039
<b>TOTAL BNK CHARGES</b>	<b>23,039</b>
fuel	100,000
fuel	100,000
fueling	100,000
fueling	100,000
fueling	60,000
fueling	60,000
fueling	100,000 0
fueling	100,000 0
fueling	100,000
fueling	100,000
fueling	100,000
fueling	100,000
Vehicle repair & service	220,800
Vehicle repair & service	147,700 0
Vehicle repair & service	133,000 0
Vehicle repair & service	32,119
Vehicle repair & service	61,402
Vehicle repair & service	307,731
<b>TOTAL VEHICLE REPAIR/service</b>	<b>2,022,752</b>

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**6. COMMITTEE EXPENSES**

Committee allowances	1,979,500	xxx
<b>Total</b>	<u>1,979,500</u>	<u>xxx</u>

**NOTES ON COMMITTEE ALLOWANCES**

Committee allowance	100,000
Committee allowance	60,000
Committee allowance	160,000
Committee allowance	100,000
Committee allowance	150,000
Committee allowance	150,000
Committee allowance	150,000
Committee allowance	130,000
Committee allowance	87,152
Committee allowance	130,000
Committee allowance	70,000
Committee allowance	80,000
Committee allowance	215,000
Committee allowance	185,000
Committee allowance	120,000
Committee allowance	92,348
<b>total</b>	<b>1,979,500</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Central government entities See attached list	63,671,272	xx
	0	
Transfers to Counties	0	
(insert name of budget agency)	0	xx
(insert name of budget agency)	0	xx
<b>TOTAL</b>	<u><u>63,671,272</u></u>	<u><u>xx</u></u>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

Notes to Transfers to Central government entities

<b>Project</b>	<b>Amount transferred</b>
Chepsokeri pry school	500000
Kibuk girls sec school	3000000
Chepukat pry school	500,000
Makunga pry school	500,000
Moi Girls High School	1,000,000
Chelebei Secondary School	1,000,000
Kaboywo Sec School	2,000,000
Teremi Sec School	1,500,000
Namulatoapr School	500,000
Mulatiwa sec school	500,000
Cheptais H school	1,000,000
Chepyuk Pry School	500,000
Kim Girls H School	1,200,000
Kimkung Pry School	500,000
Kapkerwa Pry School	2,000,000
Chemweisus Sec School	2,000,000
MoiKaptama Sec School	2,200,000
Chepyuk Pry School	500,000
Makunga pry school	500,000
Nalondo Pry School	1,200,000
Kongit Sec School	2,000,000
Chepsokeri pry school	500,000

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Kimobo Sec School	4,000,000
ST Johns Sec Chepyuk	500,000
Kopsiro Pry School	500,000
Mulukhu Pry School	500,000
Chemuses Pry School	500,000
Chesito Sec School	2,000,000
Kipsambu Pry School	2,000,000
Chepchabai Pry School	500,000
Kaimugul Primary	1,000,000
Kimobo friends Secondary	3,000,000 0
Maseek primary	400,000 0
Cherongos Primary	1,000,000 0
Moi Girls Kaptama	1,000,000 0
Moi Girls Kaptama	200,000 0
Kimobo Primary	500,000 0
Chepkube AK Secondary	1,000,000 0
Ndaret Primary	700,000 0
Kimama Primary	700,000 0
Kimobo friends Secondary	2,403,448 0
Kaptama Primary	1,000,000 0
Kapsika Primary	400,000
Kipchiria Secondary	1,000,000
Chemweisus Secondary	1,000,000
Burkenwo Pry	500,000
Kostai Pry	700,000
Kaptama Primary	1,000,000
Kebee Primary	1,000,000
Chebich Primary	500,000

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Kiptiroko Pry	1,000,000
Kapchoiywo Primary	1,000,000
Abun Primary	1,000,000
Murwani Primary	500,000
Chemweisus Pry	1,000,000
Kamukata Primary	1,000,000
Kubra Dispensary	2,000,000 0
Kamenjo Dispensary	300,000 0
Kapsokwony District Hosp	1,267,824
<b>TOTAL</b>	<b>63,671,272</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	22,371,609	xx
Emergency relief and refugee assistance	3,253,300	xx
Subsidies to small businesses, cooperatives, and self employed	0	xx
Other current transfers, grants	9,425,000	xx
Other capital grants and transfers	0	xx
<b>Total</b>	<b>35,049,909</b>	<b>xx</b>

**Emergency**

Kimobo Primary School	2,500,000
Artmax Design Ltd-CDF office	353,300 0
Chebombai DEB Pry	400,000
<b>Total</b>	<b>3,253,300</b>

**Other transfers**

Kapsokwony water	2,000,000
Kipyeto police post	1,000,000
Sambocho police post	1,000,000
Chepkube Police Station	1,000,000
Cheptais Police Station	1,000,000
Kapsokwony Div office	200,000
Dos Office Kaptama	1,000,000
Sports	200,000

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Kiptiroko foot Bridge	2,025,000
<b>Total</b>	<b>9,425,000</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	15,000	XX
Social security benefits in cash and in kind	0	XX
Employer Social Benefits in cash and in kind	0	XX
<b>Total</b>	<b>15,000</b>	<b>XX</b>

		<b>NSSF</b>	<b>MONTH</b>	<b>No.of staff</b>
Fund manager{staff salaries}	85,800	<b>800</b>	June	4
Fund manager{staff salaries}	85,800	<b>800</b>	july	4
salaries	85,800	<b>800</b>	august	4
Catherine C Samama	13,200	<b>200</b>	SEP	1
Barklomew M Chena	15,200	<b>200</b>	SEP	1
Manager cop{staff salaries}	114,200	<b>1200</b>	october	6
Catherine C Samama	39,600	<b>600</b>	June,July,aug	1
CDF MT ELGON{Staff salaries}	114,200	<b>1200</b>	november	6
Fund manager{staff salaries}	114,200	<b>1200</b>	december	6
salaries CDF staff	114,200.0	<b>1200</b>	january	6
salaries CDF staff	114,200.0	<b>1200</b>	february	6
Staff salaries	114,200	<b>1200</b>	march	6
Salaries	114,200	<b>1200</b>	april	6
Salaries	114,200	<b>1200</b>	May	6
Salaries	114,200	<b>1200</b>	june	6
CDF {Staff Salaries}	85,800	<b>800</b>	september	4
	<b>1,439,000</b>	<b>15000</b>		

**10. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	XX
Construction of Buildings	0	XX
Refurbishment of Buildings	0	XX
Construction of Roads	0	XX
Construction and Civil Works	0	XX
Overhaul and Refurbishment of Construction and Civil Works	0	XX
Purchase of Vehicles and Other Transport Equipment	0	XX

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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Overhaul of Vehicles and Other Transport Equipment	0	XX
Purchase of Household Furniture and Institutional Equipment	0	XX
Purchase of Office Furniture and General Equipment	0	XX
Purchase of Specialised Plant, Equipment and Machinery	0	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	XX
Research, Studies, Project Preparation, Design & Supervision	0	XX
Rehabilitation of Civil Works	0	XX
Acquisition of Strategic Stocks and commodities	0	XX
Acquisition of Land	0	XX
Acquisition of Intangible Assets	0	XX
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises	0	XX
Domestic Public Financial Institutions	0	XX
Foreign financial Institutions operating Abroad	0	XX
Other Foreign Enterprises	0	XX
Foreign Payables - From Previous Years	0	XX
<b>Total</b>	<b>0</b>	<b>XX</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	0	XXX
Civil Contingency Reserves	0	XXX
Capital Transfers to Non-Financial Public Enterprises	0	XXX
Capital Transfer to Public Financial Institutions and Enterprises	0	XXX
Capital Transfer to Private Non-Financial Enterprises	0	XXX
Other expenses	99,920	XXX
Domestic Accounts	0	XXX
	<b>0</b>	<b>XXX</b>

**NOTES TO OTHER PAYMENTS**

*Prior years payment in bank statement not in casbook booked in -reconciliation june 30<sup>th</sup> 2013*

<i>dated</i>	<i>payee</i>	<i>Chq no</i>	<i>amount</i>
2/7/11	Kigari TTC	01505	33000
24/8/10	Kipsangui Bys	01791	4000
23/3/11	St Patrick Iten	02119	20000
29/3/11	Kitale Academy	02121	7000

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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12/4/11	MMUST	02197	15000
18/5/11	KTTC	02229	10000
6/7/11	Kivaywa Boys	02473	9000
21/7/11	NHIF	02517	960
21/7/11	NHIF	02578	960
	<b>TOTAL</b>		<b>99920</b>

**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
COOPERATIVE, 01120050483200, KHS	35,464,179.70	1	35,464,179.70	xxx
<b>Total</b>	<b>35,464,179.70</b>		<b>35,464,179.70</b>	<b>xxx</b>

**13. CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	0	xxx
Location 2	0	xxx
Location 3	0	xxx
Other Locations ( <i>specify</i> )	0	xxx
<b>Total</b>	<b>0</b>	<b>xxx</b>

*[Provide cash count certificates for each]*

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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>Robert serem</i>	120,500	0	120,500
<i>Robert serem</i>	200,000	0	200,000
	320,500		
<b>Total</b>			<b>320,500</b>

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Describe the nature of deposit</i>	0	1	0	xxx
<i>Describe the nature of deposit</i>	0	1	0	xxx
<i>Describe the nature of deposit</i>	0	1	0	xxx
<i>Describe the nature of deposit</i>	0	1	0	xxx
<b>Total</b>			<b>0</b>	<b>xxx</b>

**16. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	450,325.70	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	120,500	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>570,825.7</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>0</b>	<b>-</b>

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**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

Name	Asset Tag	S. NO	Acquisition Date	Purchase cost	Present value	Physical location	Current condition
Offic metal chairs with arms	CDF/60501/001	None	2005	900		CDF OFFICE KAPSO	GOOD
Offic metal chairs with arms	CDF/60501/002	None	2005	900		CDF OFFICE KAPSO	GOOD
Offic metal chairs with arms	CDF/60501/003	None	2005	900		CDF OFFICE	GOOD
Offic metal chairs with arms	CDF/60501/004	None	2005	900		CDF OFFICE	GOOD
Offic metal chairs with arms	CDF/60501/005	None	2005	900		KAPSO	GOOD
Offic metal chairs with arms	CDF/60501/006	None	2005	900		CDF OFFICE	GOOD
Improved Office table	CDF/60501/007	None	2005	4,500		KAPSO	GOOD
Improved Office table	CDF/60501/008	None	2005	4,500		CDF OFFICE	GOOD
Steel Cabinet	CDF/60501/009	None	2005	7,500		KAPSO	GOOD
Steel Cabinet	CDF/60501/010	None	2005	7,500		CDF OFFICE	GOOD
OmputerTable	CDF/60501/011	None	2005	16,500		KAPSO	GOOD
Computer Desktop	CDF/60501/012	GB-OJ0923-4760403A-CEAN	2005	56,000		CDF OFFICE	GOOD
Kangaroo Paper Punch	CDF/60501/013	DP700	2006	2,000		KAPSO	GOOD
Hp Printer	CDF/60501/014	CNCJG80320	2006	45,000		CDF OFFICE	GOOD
Giant Stapler	CDF/60501/015	HD1224	2008	3,000		KAPSO	GOOD
UPS BNT	CDF/60501/016	NONE	2008	10,000		CDF OFFICE	GOOD
Stapler medium	CDF/60501/017	376224	2012	500		KAPSO	GOOD
Calculator casio 12 digits	CDF/60501/018	AD0A60024	2008	3000		CDF OFFICE	GOOD
Computer Secretary chair	CDF/60501/019	None	2005	4,999		CDF OFFICE KAPSO	GOOD
CDF office	CDF/60501/020	None	2009	10,000,000		CHEPTAIS	GOOD
CDF office land	CDF/60501/021	None	2009	1,000,000		CHEPTAIS	GOOD

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Low photocopy table	CDF/60501/022	None	2009	1,000		CDF OFFICE KAPSO	GOOD
Taskalfa Photocopier	CDF/60501/023	QLM1851913	2012	118,000		CDF OFFICE KAPSO	GOOD
Land rover vehicle	CDF/60501/024	GKA976U	2010	4,000,000		Mt.Elgon	GOOD
CDF Board digital Camera	CDF/60501/025	4094301	2010	-		CDF Office Kapso	GOOD
Land rover old enine	CDF/60501/026	N/A	2008	-		DDO Lidrary	GOOD
Video Camera	CDF/60501/027	704197	2010	-		FAM office	Faulty
5woden Cabinets	CDF/60501/028-032	N/A	2010	60,000		CDF Office Kapso	GOOD
Safaricom Modem	CDF/60501/033	XVABYA9242805954	2012	2,000		FAM Office	GOOD
Hard Disk Packup	CDF/60501/034	A370232409	2013	8.000		FAM Office	GOOD
Laptop Hp Pavilion	CDF/60501/035		2009	60,000		FAM Office	GOOD
CDF Board Desktop Computer	CDF/60501/037	3CQ9523W9K	2009	-		Clerks of WorksOffice	GOOD
Printer	CDF/60501/038	CNCJG43891	2009	-		Clerks of WorksOffice	GOOD
CPU	CDF/60501/039	CZC0052KS5	2009	-		Clerks of WorksOffice	GOOD
UPS							GOOD

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

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
53,042,951	2012/13
2,000,000	2013/14
33,127,494	2013/14
26,345,620.50	2013/14
26,345,620.50	2013/14
<i>OTHER RECEIVABLES (SPECIFY)</i>	

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**18.3 PAYABLES**

Kshs	Kshs
0	xxx
0	xxx
0	xxx
0	xxx
<b>0</b>	<b>xxx</b>

*18.4 FUNDS DUE TO PROJECTS*

<i>Project</i>	<i>Amount</i>
1. Kapsambu Dispensary	2241379
2. Chepkerer Dispensary	500000
3. Kaboywo Dispensary	2241380
4. Chemworemwo Dispensary	500000
5. Wasio Dispensary	1000000
6. Kaboywo Dispensary	800000
7. Mwaimwai Dispensary	500000
8. Walanga Primary Sch	700000
9. St Johns Sec Chepyuk	2000000
10. Nalondo Girls Sec Sch	1500000
11. Kipsikirok primary sch	1500000
12. Nomorio Primary Sch	1000000
13. Kabukwo Primary Sch	1000000
14. Kiptungururwo Primary	500000
15. Kaboijwo Sec Sch	1000000
16. Kaberwa Primary Sch	1000000
17. Tuikut Primary Sch	500,000
18. Bursaries	4441000
19. Sports	300000
20. Environment	500000
21. Emergency	311116
22. M&E	600000
23. administration	1157047
24. Kapsokwony water	2000000
25. KimoboKamutiong water	4000000
26. Kamuneru Chief's Office	1000000
27. chesikaki Chief's office	500000
28. Kumurio primary	300,000
29. Cheptoror primar	300,000
30. Kipsabula primary	500000
31. Bandaptai Primary	500,000
32. Chemuses Primary	300,000
	<b>35,191,922</b>

**CONSTITUENCIES DEVELOPMENT FUND – MT. ELGON CONSTITUENCY**  
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*18.5 DISBURSEMENTS FROM THE BOARD*

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A711798	53,042,951	2012/13
A709920	2,000,000	2013/14
.A735516	33,127,494	2013/14
.A735973	26,345,620.50	2013/14
.A750006	26,345,620.50	2013/14