

REPUBLIC OF KENYA



*Paper laid
By Hon Aden
Leader of M
on Thurs 1/10*

KENYA NATIONAL AUDIT OFFICE

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**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KEIYO NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITTUENCIES DEVELOPMENT FUND - KEIYO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Keiyo North Constituency set out on pages 4 to 15, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Qualified Audit Opinion

1.0 Bank Balances

The statement of financial assets and liabilities reflects bank balances amounting to Kshs.34,414,377.50 as at 30 June 2014. However, bank reconciliation statements availed for audit review included an amount of Kshs.73,352.75 comprising of unrepresented cheques which were already stale as at 30 June 2014. Further, the reconciliation includes payments in bank statements not yet recorded in cashbook and receipts in bank statements not yet recorded in cashbook amounting to Kshs.314,967 and Kshs.1,021,193 respectively which have been outstanding since year 2010/2011. No justified reason was provided for not reversing the entries in the cashbook to reflect the correct balance.

In the circumstances, it has not been possible to establish the accuracy and validity of the bank balance of Kshs.34,414,377.50 as at 30 June 2014.

2.0 Purchase of Land and Construction of Classrooms – Katalel Primary School

The statement of receipts and payments reflect, under note 7, transfers to primary schools account balance of Kshs.22,600,000 that includes payments during the year of Kshs.1,100,000 for the purpose of purchase of land and construction of classrooms at newly created Katalel primary school.

Records of payments made available for audit review reflected that the project was initiated in the period 2011/2012 and as at 30 June 2014, funds disbursed to the Project Management Committee (PMC) total to Kshs.2,650,000 as analyzed below:

| Financial year | Activity | Grant-Kshs |
|-----------------------|----------------------------|-------------------------|
| 2011/2012 | Purchase of land | 1,050,000 |
| 2012/2013 | Purchase of land | 500,000 |
| 2013/2014 | Purchase of land | 500,000 |
| 2013/2014 | Construction of classrooms | <u>600,000</u> |
| | Total | <u>2,650,000</u> |

According to available records, a sale agreement was signed on 1 February 2014 between Katalel Primary School management and individual owner of land measuring 0.75 acres at a cost of Kshs.385,000. However, no valuation report, survey certificate and official search was carried out by the school management contrary to the CDF Act, 2013. Further, no title deed in the name of the school or in the name of the constituency was provided to confirm ownership status of the land contrary to Circular No. CDF

Board/Circular/Vol.1/108 dated 24 August 2010 from the CDF Board. A site inspection carried out on 19 November 2014 revealed that construction of classrooms had not started despite the grant of Kshs.600,000 to build classrooms. In addition, the school's PMC withheld unutilized funds amounting to Kshs.1,641,268.15 in its bank account instead of returning the money to CDF bank account in contravention of section 42(9) of the CDF Act, 2013.

Consequently, the propriety of the payments of Kshs.2,650,000 could not be ascertained.

3.0 Electricity Projects

Note 8 to the financial statement reflect grants for electricity projects totalling to Kshs.2,550,000. The amount includes Kshs.900,000 disbursements during the year by Constituency Development Fund Committee(CDFC) to four(4) Projects Management Committees (PMCs). The projects which were started in 2011/2012 period had accumulated disbursements amounting to Kshs.2,550,000 as at 30 June 2014 as shown below:

| Area | Year | | | Total-Kshs. |
|--------------|-----------------------|-------------------------|-----------------------|-------------------------|
| | 2011/2012 | 2012/2013 | 2013/2014 | |
| Kapkonga | - | 300,000 | 200,000 | 500,000 |
| Koibarek | 250,000 | 300,000 | 200,000 | 750,000 |
| Chepnergen | - | 200,000 | 300,000 | 500,000 |
| Chepkate | <u>200,000</u> | <u>400,000</u> | <u>200,000</u> | <u>800,000</u> |
| Total | <u>450,000</u> | <u>1,200,000</u> | <u>900,000</u> | <u>2,550,000</u> |

The funds were meant for purchase of transformers to enable connection of electricity to the local residents. However, the PMCs had not utilized the cumulative funds totaling Kshs.2,550,000 at the time of this audit and no proper reason was provided for the delay and failure to return the money to the constituency development fund account as required by section 42(9) of the CDF Act 2013.

Consequently, the propriety of the payments totalling to Kshs.900,000 could not be confirmed for the year ended 30 June 2014.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Keiyo North Constituency Development Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Kenya Constituencies Development Fund Act, 2013.

Other Matter

Unutilized Health Project funds

The statement of receipts and payments reflect, under Note 7, transfers to health institutions account of Kshs.7,700,000 that includes transfers during the year to Anin Dispensary and Tambach Sub County District Hospital of Kshs.300,000 and Kshs.500,000 respectively which were intended for construction of staff houses and construction of kitchen in the two institutions. The money was transferred to the Project Management Committees (PMC) in October 2013 but as at the time of audit, the money had not been utilized for the intended purpose. No reason was provided to justify the delay in utilization of the funds to offer service to the constituents.

Further, the money was withheld in the PMC bank accounts contrary to section 42(9) of the CDF Act, 2013 which require that any unutilized funds at the close of the financial year should be returned to the CDF account.

As a result, the fund management was in breach of the law and the constituents did not benefit from the funds disbursed for the year ended 30 June 2014. My opinion is not qualified in respect to his matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 June 2015



CONSTITUENCIES DEVELOPMENT FUND – KEIYO NORTH

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)**

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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 | Milcah Sugut |
| 3. | District Accountant | Peter Wangukwa |

(d) Fiduciary Oversight Arrangements

- | | |
|----------------------|-----------------------------------|
| 1. PROF. PAUL TARUS | CDFC CHAIRPERSON |
| 2. MILCAH SUGUT | FUND ACCOUNT MANAGER (ex-officio) |
| 3. KENNETH CHEROP | CDFC SECRETARY |
| 4. MOSES LILAN | DEPUTY COUNTY COMMISSIONER |
| 5. BENEDICT KWAMBAI | MEMBER |
| 6. FRANCIS CHEPLAITI | MEMBER |
| 7. MAUREEN KEROR | MEMBER |
| 8. DANCUN KIMAIYO | MEMBER |
| 9. EVELINE CHELAL | MEMBER |
| 10. TEREZA KIYENG | MEMBER |
| 11. HON. DR. MURGOR | Ex-officio member. |

(e) Entity Headquarters

Keiyo North Constituency,
P.O BOX 640-30700,
Iten.

(f) Entity Contacts

Telephone: (254) 726884581,
E-mail: cdfkeiyonorth@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Kenya Commercial Bank,
Iten,
A/c:1103235303,
P.O BOX 4110.
Iten.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Keiyo North *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 Keiyo North *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 Keiyo North *CDF* financial statements give a true and fair view of the state of Constituency’s transactions during the financial year ended 30th June 2014, and of the Constituency’s financial position as at that date. The Fund Account Manager in charge of the Keiyo North *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 Keiyo North *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 Keiyo North *CDF* financial statements were approved and signed on 26/3/ 2014

Paul Tarus



Chairman – CDFC



Milcah Sugut



Fund Account Manager



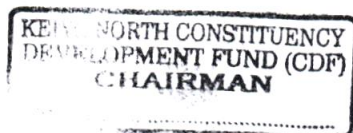
CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH CONSTITUENCY.
Reports and Financial statements
For the year ended June 30, 2014. (Kshs.)

I. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2013-2014 |
|---|------|-----------------------|
| | | Kshs |
| RECEIPTS | | |
| Transfers from CDF board-AIEs' Received | 1 | 103,389,962.50 |
| Proceeds from Sale of Assets | 2 | - |
| Other Receipts | 3 | - |
| TOTAL RECEIPTS | | 103,389,962.50 |
| PAYMENTS | | |
| Compensation of Employees | 4 | 501,833.00 |
| Use of goods and services | 5 | 2,448,742.00 |
| Committee expenses | 6 | 1,501,200.00 |
| Transfers to Other Government Units | 7 | 40,400,000.00 |
| Other grants and transfers | 8 | 23,667,095.00 |
| Social Security Benefits | 9 | 15,200.00 |
| Acquisition of Assets | 10 | 12,400.00 |
| Other Payments | 11 | 300,000.00 |
| TOTAL PAYMENTS | | 68,846,470 |
| SURPLUS/DEFICIT | | 34,543,492.50 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North CDF financial statements were approved on 26/3/2015 and signed by:

Tarus



man - CDFC

Milcah Sugut



Fund Account Manager



II. 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 | 34,414,377.50 | - |
| Cash Balances (sale of tenders,hire of grader) | 13 | - | - |
| Outstanding Imprests | 14 | 513,220.00 | - |
| Cash Equivalent (eg sale of tender doc held in bankers cheque) | 15 | - | - |
| TOTAL FINANCIAL ASSETS | | <u>34,927,597.50</u> | - |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 16 | 384,105.00 | - |
| Surplus/Defict for the year (from stm of receipt & expenditure | | 34,543,492.50 | - |
| Prior year adjustments | 17 | - | - |
| NET LIABILITIES | | <u>34,927,597.50</u> | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North CDF financial statements were approved on 26/3 2014 and signed by:

Paul Tarus



Chairman - CDFC



Milcah Sugut



Fund Account Manager



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

V: SUMMARY STATEMENT OF APPROPRIATION

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|--|-----------------------|-------------|-----------------------|----------------------------|-------------------------------|---|
| | a | b | c=a+b | d | e=d-c | f=d/c % |
| Compensation of Employees | 1,000,000.00 | - | 1,000,000.00 | 501,833.00 | -498,167 | 50.1833 |
| Use of goods and services | 3,374,290.00 | - | 3,374,290.00 | 2,448,742.00 | -925,548 | 72.6 |
| Committee Members Expenses | 2,000,000.00 | - | 2,000,000.00 | 1,501,200.00 | -498,800 | 75.06 |
| Transfers to Other Government Units | 60,400,000.00 | - | 60,400,000.00 | 60,400,000.00 | 0 | 100 |
| Other grants and transfers | 36,288,073.00 | - | 36,288,073.00 | 23,667,095.00 | -12,620,978 | 65.22 |
| Social Security Benefits | 15,200.00 | 0 | 15,200.00 | 15,200.00 | 0 | 100 |
| Acquisition of Assets | 12,400.00 | 0 | 12,400.00 | 12,400.00 | 0 | 100 |
| Finance Costs, including Loan Interest | - | | - | | 0 | |
| Repayment of principal on Domestic and Foreign borrowing | - | 0 | - | | 0 | |
| Other Payments | 300,000.00 | 0 | 300,000.00 | 300,000.00 | 0 | 100 |
| TOTALS | 103,389,963.00 | - | 103,389,963.00 | 68,846,470.00 | 34,543,493 | 66.59 |

The difference is due to unspent amount of kshs.33, 026,635.50 which was credited to the account towards the end of the financial year in 26/6/2014. The Keiyo North CDF financial statements were approved on 26/3 2015 and signed by:

Paul Tarus
 Chairman – CDFC

KEIYO NORTH CONSTITUENCY
 DEVELOPMENT FUND (CDF)
 CHAIRMAN
 Sign.....

Milcah Sugut
 Fund Account Manager

FUND ACCOUNT MANAGER
 CONSTITUENCIES DEVELOPMENT FUND BOARD
 KEIYO NORTH CONSTITUENCY
 P. O. BOX 640-30700, ITEN

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

CONSTITUENCIES DEVELOPMENT FUND – KEIYO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

CONSTITUENCIES DEVELOPMENT FUND – KEIYO NORTH CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2014 (Kshs)

VII. NOTES TO THE FINANCIAL STATEMENTS

| 1. TRANSFERS FROM THE BOARD | Description | 2013 - 2014 |
|--|--|-----------------------|
| | | Kshs |
| | AIE NO A711813 | 37,336,691.50 |
| Normal Allocation | AIE NO A709879 | 2,000,000.00 |
| | AIE NO A735850 | 31,026,635.50 |
| | AIE NO A750131 | 33,026,635.50 |
| Conditional grants | AIE NO... | - |
| | AIE NO... | - |
| | TOTAL | 103,389,962.50 |
| | | |
| | | |
| 2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS | | 2013 – 2014 |
| | | Kshs |
| | Receipts from the Sale of Buildings | - |
| | Receipts from the Sale of Vehicles and Transport Equipment | - |
| | Receipts from the Sale Plant Machinery and Equipment | - |
| | Receipts from the Sale of office and general equipment | - |
| | | |
| | Total | - |
| 3 OTHER REVENUES | | |
| | | 2013 - 2014 |
| | | Kshs |
| | 1410107 Interest Received | - |
| | 1410405 Rents | - |
| | 1420601 Sale of tender documents | - |
| | 1450207 Other Receipts Not Classified Elsewhere | - |
| | Total | - |
| | | |

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

| | | |
|-------------------------------------|--|---------------------|
| 4. COMPENSATION OF EMPLOYEES | | |
| | | |
| 2110201 | Basic wages of contractual employees | 501,833.00 |
| 2110202 | Basic wages of casual labour | |
| | Personal allowances paid as part of salary | |
| 2110301 | House allowance | |
| 2110314 | Transport allowance | |
| 2110320 | Leave allowance | |
| 2110326 | Other personnel payments | |
| | Total | 501,833.00 |
| 5. USE OF GOODS AND SERVICES | | |
| | | 2013 - 2014 |
| | | Kshs |
| 2210100 | Utilities, supplies and services | 436,000.00 |
| 2210104 | Office rent | - |
| 2210200 | Communication, supplies and services | 300,166.00 |
| 2210300 | Domestic travel and subsistence | 157,000.00 |
| 2210500 | Printing, advertising and information supplies & services | 168,610.00 |
| 2210600 | Rentals of produced assets | - |
| 2210700 | Training expenses | - |
| 2210800 | Hospitality supplies and services | - |
| 2210900 | Insurance costs | 322,645.00 |
| 2211000 | Specialised materials and services | - |
| 2211100 | Office and general supplies and services | 394,451.00 |
| 2211200 | Fuel ,oil & lubricants | 230,000.00 |
| 2211300 | Other operating expenses | |
| 2220100 | Routine maintenance – vehicles and other transport equipment | 439,870.00 |
| 2220200 | Routine maintenance – other assets | |
| | Total | 2,448,742.00 |
| 6. COMMITTEE EXPENSES | | |
| | | |

CONSTITUENCIES DEVELOPMENT FUND – KEIYO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

| | Description | 2013 - 2014 |
|---|------------------------------------|---------------------|
| | | Kshs |
| 2210802 | Other committee expenses | 600,950.00 |
| 2210809 | Committee allowance | 900,250.00 |
| | | - |
| | | - |
| | | - |
| | TOTAL | 1,501,200.00 |
| 7. TRANSFER TO OTHER GOVERNMENT ENTITIES | | |
| | Description | 2013 - 2014 |
| | | Kshs |
| 2630204 | Transfers to primary schools | 22,600,000.00 |
| 2630205 | Transfers to secondary schools | 9,300,000 |
| 2630206 | Transfers to Tertiary institutions | 800,000 |
| 2630207 | Transfers to Health institutions | 7,700,000 |
| | | |
| | TOTAL | 40,400,000 |
| 8. OTHER GRANTS AND OTHER PAYMENTS | | |
| | | 2013 - 2014 |
| | | Kshs |
| 2640101 | Bursary -Secondary | 3,500,000 |
| 2640102 | Bursary -Tertiary | 9,500,000 |
| 2640104 | Bursary-Special schools | - |
| 2640105 | Mocks & CAT | - |
| 2640504 | Water | 5,360,475 |
| 2640505 | food security | - |
| 2640506 | Electricity | 2,200,000 |
| 2640507 | Security | 400,000.00 |
| 2640508 | Roads | - |
| 2640509 | Sports | - |
| 2640510 | Environment | - |
| 2640200 | Emergency Projects | 2,706,620 |
| | Total | 23,667,095 |



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

| | | |
|--|---|----------------------|
| 9. SOCIAL SECURITY BENEFITS | | |
| | | |
| | | 2013 - 2014 |
| | | Kshs |
| 2120101 | Employer contribution to NSSF | 15,200.00 |
| | Total | 15,200.00 |
| 10. ACQUISITION OF ASSETS | | |
| | <u>Non Financial Assets</u> | 2013 - 2014 |
| | | Kshs |
| 3110102 | Purchase of Buildings | - |
| 3110202 | Construction of Buildings | - |
| 3110302 | Refurbishment of Buildings | - |
| 3110701 | Purchase of Vehicles | - |
| 3110704 | Purchase of Bicycles & Motorcycles | - |
| 3110801 | Overhaul of Vehicles | - |
| 3111001 | Purchase of Office furniture and fittings | - |
| 3111002 | Purchase of computers ,printers and other IT equipments | 12,400.00 |
| 3111005 | Purchase of photocopier | - |
| 3111009 | Purchase of other office equipments | - |
| 3111112 | Purchase of soft ware | - |
| 3130101 | Acquisition of Land | - |
| | Total | 12,400.00 |
| 11 | Other Payments | 300,000.00 |
| 12 Bank Balances (cash book bank balance) | | |
| | Name of Bank, Account No. & currency | 2013 - 2014 |
| | | Kshs |
| | <i>Kenya Commercial Bank Account no;1103235303</i> | 34,414,377.50 |
| | Total | 34,414,377.50 |

CONSTITUENCIES DEVELOPMENT FUND – KEIYO NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

| | | |
|--|---|---|
| 13 CASH IN HAND) | | |
| | | 2013 - 2014 |
| | | Kshs |
| | Sale of tender | - |
| | Hire of graders | - |
| | Hire of hall | - |
| | Other receipts (specify) | - |
| | Total | - |
| | | <i>[Provide cash count certificates for each]</i> |
| 14. OUTSTANDING IMPRESTS | | |
| | <i>Name of Officer</i> | <i>Amount Taken</i> |
| | | Kshs |
| | <i>Milcah Sugut</i> | 513,220.00 |
| | <i>Name of Officer</i> | - |
| | <i>Name of Officer</i> | - |
| | <i>Name of Officer</i> | - |
| | <i>Name of Officer</i> | - |
| | <i>Name of Officer</i> | - |
| | Total | 513,220.00 |
| | | |
| | | |
| 15 Cash equivalents (short-term deposits) | | |
| | Name of Bank, Account No. & currency | Amount in foreign currency |
| | <i>Sale of tender docs held in banker chq</i> | |
| | <i>Describe the nature of deposit</i> | - |
| | <i>Describe the nature of deposit</i> | - |
| | <i>Describe the nature of deposit</i> | - |
| | Total | - |
| 16. BALANCES BROUGHT FORWARD | | 2013 - 2014 |

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

| | | Kshs |
|----|--|--------------------|
| | Bank accounts | 77,005.00 |
| | Cash in hand | |
| | Cash equivalents (short-term deposits) | - |
| | Imprest | 307,100.00 |
| | Total | 384,105.00 |
| | <i>Closing balance as at 30/6/2013</i> | |
| | | |
| | | |
| 17 | PRIOR YEAR ADJUSTMENTS | |
| | | |
| | | 2013 - 2014 |
| | | Kshs |
| | Bank accounts | |
| | Cash in hand | |
| | Cash equivalents (short-term deposits) | - |
| | Imprest | - |
| | Receivables | - |
| | Payables | - |
| | | |
| | Total | - |
| | | |
| | | |
| | | |
| 18 | OTHER DISCLOSURES | |
| | | |
| | 18.1 FIXED ASSET REGISTER | 10,362,183 |
| | | |
| | | |
| | | |
| | 18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES | 33,026,635.00 |
| | | |
| | 18.3 PAYABLES | - |

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

| | | |
|--|--|---------------|
| | | |
| | 18.4 FUNDS DUE TO PROJECTS | |
| | | |
| | 18.5 DISBURSEMENTS FROM THE BOARD | 70,363,327.00 |
| | | |

1. ASSETS AND LIABILITIES**(a) Assets Register (Asset Description, Asset No, Cost Location)**

| Description | Asset Number | Acquisition Date | Cost | Current Condition |
|-----------------------|-----------------------|------------------|--------|-------------------|
| PLASTIC CHAIR | CDF/122/120/0001/2006 | 2006 | 500 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0002/2006 | 2006 | 500 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0003/2006 | 2006 | 500 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0004/2006 | 2006 | 500 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0005/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0006/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0007/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0008/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0009/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0010/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0011/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0012/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0013/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0014/2006 | 2006 | 500 | BROKEN |
| PLASTIC CHAIR | CDF/122/120/0015/2006 | 2006 | 500 | BROKEN |
| PAPER PUNCH | CDF/122/120/0016/2004 | 2004 | 350 | GOOD |
| SIGN BOARD | CDF/122/120/0017/2006 | 2006 | 10,000 | GOOD |
| NOTICE BOARD | CDF/122/120/0018/2006 | 2006 | 24,000 | Needs repairs |
| DUSTBIN | CDF/122/120/0019/2006 | 2006 | 200 | GOOD |
| SECRETARIAL ARM CHAIR | CDF/122/120/0020/2005 | 2005 | 8,000 | GOOD |

| | | | | |
|--------------------------|-----------------------|------|-------|--------|
| WOODEN ARM CHAIR | CDF/122/120/0021/2006 | 2006 | 1000 | GOOD |
| WOODEN ARM CHAIR | CDF/122/120/0022/2005 | 2005 | 1000 | GOOD |
| RUBBER STAMP | CDF/122/120/0023/2005 | 2005 | 3000 | GOOD |
| TABLE | CDF/122/120/0024/2006 | 2006 | 4,000 | GOOD |
| WOODEN FILE SHELF | CDF/122/120/0025/2006 | 2006 | 2,500 | GOOD |
| COMPUTER DESK | CDF/122/120/0026/2006 | 2006 | 4,000 | GOOD |
| MULTI SOCKET ADAPTER | CDF/122/120/0027/2006 | 2006 | 500 | GOOD |
| CONFERENCE TABLE | CDF/122/120/0028/2006 | 2006 | 5,000 | GOOD |
| CONFERENCE TABLE | CDF/122/120/0029/2006 | 2006 | 5,000 | GOOD |
| ARM CHAIR (BIG) | CDF/122/120/0030/2006 | 2006 | 2,700 | GOOD |
| ARM CHAIR (SMALL) | CDF/122/120/0031/2006 | 2006 | 1,200 | GOOD |
| ARM CHAIR (SMALL) | CDF/122/120/0032/2006 | 2006 | 1,200 | GOOD |
| BIG TABLE | CDF/122/120/0033/2006 | 2006 | 8,000 | GOOD |
| EXECUTIVE CHAIR | CDF/122/120/0034/2006 | 2006 | 9,000 | GOOD |
| PAPER PUNCH | CDF/122/120/0035/2012 | 2012 | 350 | GOOD |
| CALCULATOR | CDF/122/120/0036/2013 | 2013 | 1,200 | GOOD |
| COMPUTER MONITOR (EPRO) | CDF/122/120/0037/2006 | 2006 | 5300 | GOOD |
| COMPUTER PROCESSING UNIT | CDF/122/120/0038/2006 | 2006 | 9000 | GOOD |
| KEYBOARD (HP) | CDF/122/120/0039/2006 | 2006 | 450 | GOOD |
| MOUSE (HP) | CDF/122/1200056/2006 | 2006 | 500 | GOOD |
| MGE UPS | CDF/122/120/0040/2006 | 2006 | 500 | GOOD |
| STAPLER | CDF/122/120/0041/2004 | 2004 | 300 | GOOD |
| FLASH DISK | CDF/122/120/0042/2007 | 2007 | 3,000 | BROKEN |

| | | | | |
|------------------|-----------------------|------|--------|------|
| BOARD ROOM TABLE | CDF/122/120/0066/2012 | 2012 | 20,000 | GOOD |
| BOARD ROOM TABLE | CDF/122/120/0067/2012 | 2012 | 26,250 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0068/2012 | 2012 | 16,400 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0069/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0070/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0071/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0072/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0073/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0074/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0075/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0076/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0077/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0078/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0079/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0080/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0081/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0082/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0083/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0084/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0085/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0086/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0087/2012 | 2012 | 750 | GOOD |

| | | | | |
|----------------------------------|-----------------------|------|-----------|----------|
| POWER COM UPS | CDF/122/120/0055/2010 | 2010 | 500 | GOOD |
| LAPTOP | CDF/122/120/0043/2009 | 2009 | 75,000 | GOOD |
| CAMERA SONY | CDF/122/120/0044/2009 | 2009 | 18,000 | GOOD |
| COMPUTER MONITOR (HP) | CDF/122/120/0045/2010 | 2010 | 5300 | GOOD |
| COMPUTER PROCESSING UNIT | CDF/122/120/0046/2010 | 2010 | 9000 | GOOD |
| KEYBOARD (HP) | CDF/122/120/0047/2010 | 2010 | 450 | GOOD |
| POWER COM UP | CDF/122/120/0048/2010 | 2010 | 500 | GOOD |
| PRINTER HP LASERJET P2055D | CDF/122/120/0054/2010 | 2010 | 19000 | GOOD |
| PRINTER HP 1010 | CDF/149/120/117/2014 | 2014 | 4500 | GOOD |
| CAMERA SONY | CDF/122/120/0049/2010 | 2010 | 4500 | GOOD |
| LANDROVER | CDF/122/120/0050/2010 | 2010 | 4,256,876 | GOOD |
| HP SILVER FLAT PANEL SPEAKER BAR | CDF/122/120/0051/2010 | 2010 | 500 | GOOD |
| HP USB 2.0 FLASH DISK 4GB | CDF/122/120/0053/2011 | 2011 | 1,500 | GOOD |
| STAPPLER | CDF/122/120/0052/2011 | 2013 | 450 | GOOD |
| CDF OFFICE (CONSTRUCTION) | CDF/122/120/0057/2012 | 2012 | 5,307,292 | COMPLETE |
| SKYTONE TABLE | CDF/122/120/0058/2012 | 2012 | 13,965 | GOOD |
| 2 VIC FABRIC CHAIRS HB 309 | CDF/122/120/0059/2012 | 2012 | 18,990 | GOOD |
| VIK. EX.LTH CHAIR 9947H | CDF/122/120/0060/2012 | 2012 | 15,420 | GOOD |
| A SHUT FILLING METAL 4 DRAWER | CDF/122/120/0061/2012 | 2012 | 17,395 | GOOD |
| VIK AIRPORT SEAT H 710 | CDF/122/120/0062/2012 | 2012 | 24,795 | GOOD |
| COMPUTER TABLE 1261 | CDF/122/120/0063/2012 | 2012 | 10,000 | GOOD |
| GLASS COFFEE TABLE | CDF/122/120/0064/2012 | 2012 | 9,500 | GOOD |
| FILLING CABINET 4 DRAWER | CDF/122/120/0065/2012 | 2012 | 19,000 | GOOD |

| | | | | |
|-----------------------|-----------------------|------|--------|------|
| PLASTIC CHAIR | CDF/122/120/0088/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0089/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0090/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0091/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0092/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0093/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0094/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0095/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0096/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0097/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0098/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0099/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0100/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0101/2012 | 2012 | 750 | GOOD |
| PLASTIC CHAIR | CDF/122/120/0102/2012 | 2012 | 750 | GOOD |
| CURTAINS 26 PIECES | CDF/122/120/0103/2012 | 2012 | 16,400 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0104/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0105/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0106/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0107/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0108/2011 | 2011 | 2,000 | GOOD |

| | | | | |
|-----------------------------|-----------------------|------|-------------------|------|
| CATALINA PVC CHAIR | CDF/122/120/0109/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0110/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0111/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0112/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0113/2011 | 2011 | 2,000 | GOOD |
| CATALINA PVC CHAIR | CDF/122/120/0114/2011 | 2011 | 2,000 | GOOD |
| CASH BOX | CDF/122/120/0115/2013 | 2013 | 650 | GOOD |
| NETWORKING MACHINE | CDF/122/120/0116/2013 | 2012 | 320,000 | GOOD |
| NET TOTAL ASSET COST | | | 10,362,183 | |
| | | | | |