

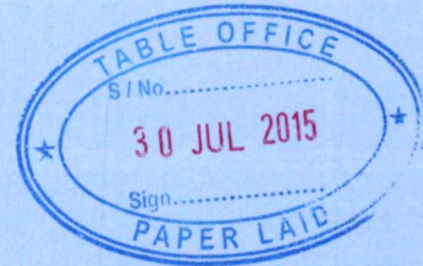
REPUBLIC OF KENYA



*Paper laid
By the Hon Aden Duale
- leader of minority
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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BARINGO NORTH 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 - BARINGO 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 - Baringo North Constituency set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9(2) 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 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 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 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 Kapteberewo Borehole Water Project

The statement of receipts and payments reflect other grants and transfers figure of Kshs.22,345,250 which include disbursement to Kapteberewo Borehole Water project amounting to Kshs.640,000 released in February 2014 for purchase and laying of pipes. This was in addition to Kshs.500,000 disbursed to the project during the financial year 2012/2013 for purchase and construction of water tank and water kiosk.

As at the time of audit, in December 2014, the water pipes had not been purchased and the water tank and water kiosks had not been constructed. However, no reason was provided for non-implementation of the project while the project account was holding unutilized amount of Kshs.1,924,255.20 as at 30 June 2014.

The delay in implementation of the project has the effect of denying the residents of Baringo North accessibility to clean water they are entitled to.

2.0 Kabartonjo Health Centre - X-Ray Unit

The statement of receipts and payments reflect transfers to other government units of Kshs.38,262,487 which include disbursement of Kshs.4,467,320 to Kabartonjo Health Centre for the completion of the X- ray room. Information available indicate that the project is incomplete and the works stalled. Further, a firm of valuers was hired by Baringo North CDF in December 2012 to estimate the value of work done and also estimate cost to completion of the project. The valuer estimated cost of outstanding works as Kshs.2,000,000 while the management disbursed Kshs.4,467,420 to the project resulting to an excess of Kshs.2,467,420 over and above the estimated cost of outstanding works. In addition, the tender documents for the completion of the Health Center together with the project expenditure records were not availed for audit review. Consequently, the propriety of the disbursed amount of Kshs.4,467,320 could not be confirmed for the year ended 30 June 2014.

3.0 Cash and Cash Equivalent

3.1 Bank Reconciliation Statement

Audit review of bank reconciliation statement for the month of June 2014 showed cheques totaling to Kshs.3,389,390 reflected as un-cleared effect. However, some of the cheques have been outstanding since March 2010. No reason was provided for not reversing the stale cheques to the cash book. Consequently, the validity and accuracy of the cash and cash equivalent balance of Kshs.19,566,381 as at 30 June 2014 could not be confirmed.

3.2 Fund Balance Brought Forward

The statement of financial assets and liabilities shows funds balance brought forward from 2012/2013 of Kshs.46,151,903.35 which represents cash balance as at 1 July 2013. However, the cash book, bank reconciliation statements and bank confirmation certificates were not availed for audit review in support of the cash balance of Kshs.46,151,903.35 as at 1 July 2013.

Consequently, the validity and accuracy of the fund balance brought forward of Kshs.46,151,903.35 could not be confirmed.

4.0 Inaccuracies in the Financial Statements

4.1. Presentation of the Financial Statement Balances

The financial statements balances are indicated as rounded off to the nearest thousands. However, the figures in these financial statements have not been rounded off to the nearest thousands as reflected. Consequently, the financial statements do not reflect true and fair view of the state of affairs of Baringo North Constituency Development as at 30 June 2014.

4.2 Notes to the Financial Statements

Note 18.4 to the financial statements indicates payables in respect of funds due to projects amounting to Kshs.83,351,140.50 while the statement of financial assets as at 30 June 2014 reflect bank balance of Kshs.19,138,381.18 resulting in a short fall of Kshs.64,212,759.32. No explanation has been provided on how the deficit of Kshs.64,212,759.32 between the funds available and those due to project is to be funded in compliance with Section 10(2) of the CDF Act, 2013 which states that once funds are allocated for a project may only be allocated for any other purpose during the financial year with the approval of the Board. Further, note 18.2 to the financial statements shows receivables from CDF Board of Kshs.83,351,138.50 made up of Kshs.37,530,879 relating to 2013/2014 and Kshs.45,820,259.50 relating to 2012/2013. However, no documentation has been provided to support the receivables of Kshs.45,820,259.50 relating to 2012/2013 while the balance of Kshs.37,530,879 is at variance with the actual receivables for the year 2013/2014 of Kshs.37,485,881. The resultant difference of Kshs.44,998 has not been explained or reconciled. Consequently, the validity and accuracy of the amounts reflected in

these two notes to financial statements for the year ended 30 June 2014 could not be confirmed.

4.3 Prior Year Adjustment

Note 17 to the statement of financial assets and liabilities shows prior year adjustment balance of Kshs.97,437 as bank accounts. However, no details have been provided to show what the amount represents. Consequently, the validity and accuracy of the prior year amount of Kshs.97,437 could not be confirmed as at 30 June 2014.

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

09 July 2015



CONSTITUENCIES DEVELOPMENT FUND – BARIINGA DISTRICT

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 – BARINGO NORTH 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	David Okoma
3.	District Accountant	Festo Saina

(d) Fiduciary Oversight Arrangements

List of the CDFC as gazetted

1. *Stanley K. C Amdany*
2. *Fund Account Manager, Baringo north*
3. *Deputy county commissioner*
4. *Kennedy K Chebon*
5. *Musa C Kipkoti*
6. *Florence J Kipsimtah*
7. *Tabitha Cheserek*
8. *Rodah J Toroitich*
9. *Joseph K Kesa*
10. *Moses K Kachumo*

(e) Entity Headquarters

P.O. Box 63
Sunflower Building
Main Road
Kabartonjo, KENYA

(f) Entity Contacts

Telephone: (254) 0722 793171
E-mail: baringonorthcdf@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Kenya Commercial Bank
Kabarnet branch
Kabarnet- Iten road, opposite county offices
A/C No. 1103776142

(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 – BARINGO NORTH 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.

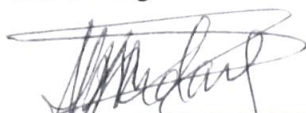
The Fund Account Manager in charge of the Baringo North *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility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

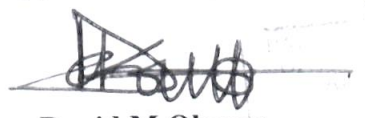
The Fund Account Manager in charge of the Baringo North *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Baringo North *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 Baringo 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 Baringo 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 Baringo North *CDF* financial statements were approved and signed on 23/9/ 2014.


Stanley K C Amdany
Chairman - CDFO


David M Okoma
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – BARINGO NORTH CONSTITUENCY

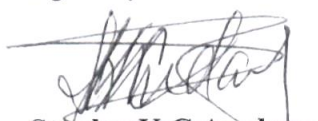
Reports and Financial Statements

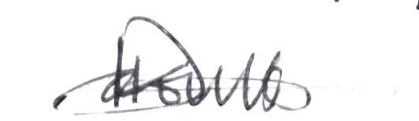
For the year ended June 30, 2014 (Kshs'000)

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	37,530,881.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		37,530,881	
PAYMENTS			
Compensation to employees	4	278,000.00	
Use of goods and services	5	610,803.00	
Committee Expenses	6	2,620,500.00	
Transfers to Other Government Units	7	38,262,487.17	
Other grants and transfers	8	22,345,250.00	
Social Security Benefits	9	3,800.00	
Acquisition of Assets	10	-	
Other Payments	11	93,000.00	
		64,213,840.17	
TOTAL PAYMENTS			
DEFICIT		(26,682,959.17)	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo North CDF financial statements were approved on 23/ 9/ 2014 and signed by:


Stanley K C Amdany
 Chairman - CDFC


David M Okoma
 Fund Account Manager

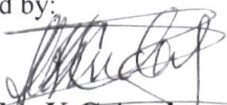
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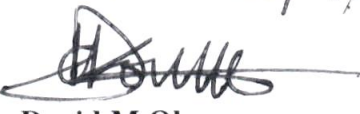
CONSTITUENCIES DEVELOPMENT FUND – BARINGO NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	19,138,381.18	
Cash Balances (sale of tenders, hire of grader)	13		
Outstanding Imprests	14	428,000.00	
Cash Equivalents (e.g sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		19,566,381.18	
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	46,151,903.35	
Deficit for the year		26,682,959.17	
Prior year adjustments	17	97,437.00	
NET LIABILITIES		19,566,381.18	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo North CDF financial statements were approved on 23/9/ 2014 and signed by:

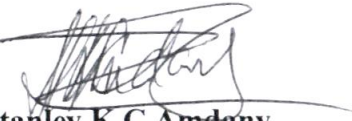

Stanley K C Amdany
Chairman - CDFC



David M Okoma
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	278,000.00		278,000.00	278,000.00	0	100%
Use of goods and services	1,622,266.00	12,217.00	1,634,483.00	610,803.00	1,023,680.00	37%
Committee Expenses	2,327,974.00	292,526.00	2,620,500.00	2,620,500.00	0	100%
Transfers to Other Government Units	41,765,732.00	39,481,731.00	81,247,463.00	38,262,487.17	42,984,975.83	47%
Other grants and transfers	29,063,987.00	486,068.35	29,550,055.35	22,345,250.00	7,204,805.35	76%
Social Security Benefits	3,800.00		3,800.00	3,800.00	0	100%
Acquisition of Assets		79,200.00	79,200.00	0	79,200.00	
Other Payments		5,800,161.00	5,800,161.00	93,000	5,707,161.00	2%
TOTALS	75,061,759.00	46,151,903.35	121,213,662.35	64,213,840.17	55,976,142.18	

The Baringo North CDF financial statements were approved on 23/9/ 2014 and signed by:


Stanley K C Amdany
Chairman - CDFC


David M Okoma
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 – BARINGO NORTH 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO: A735647	2,000,000	0

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

	AIE NO: A735847	35,530,881	0
		37,530,881	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – BARINGO NORTH CONSTITUENCY

Reports and Financial Statements

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees		0
Basic wages of temporary employees	278,000	0
Personal allowances paid as part of salary		0
Personal allowances paid as reimbursements		0
Personal allowances provided in kind		0
Pension and other social security contributions		0
Compulsory national social security schemes		0
Compulsory national health insurance schemes		0
Social benefit schemes outside government		0
Other personnel payments		0
Total	278,000	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	33,775	0
Communication, supplies and services	25,400	0
Domestic travel and subsistence		0
Foreign travel and subsistence		0
Printing, advertising and information supplies & services		0
Rent	283,748	0
Training expenses		0
Hospitality supplies and services	212,880	0
Insurance costs		0
Specialized materials and services		0
Office and general supplies and services	5,000	0
Other operating expenses	50,000	0
Routine maintenance – vehicles and other transport equipment		0
Routine maintenance – other assets		0
Total	610,803	0

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013

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

	Kshs	Kshs
Other committee expenses	454,500	
Committee allowances	2,166,000	0
	2,620,500	0

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	38,262,487.17	0
Transfers to Counties		0
		0
TOTAL	38,262,487.17	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	17,155,000	0
Emergency relief and refugee assistance	660,000	0
Subsidies to small businesses, cooperatives, and self employed		0
Other current transfers, grants		0
Other capital grants and transfers	4,530,250	0
		0
Total	22,345,250	0

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	3,800	0
Social security benefits in cash and in kind		0
Employer Social Benefits in cash and in kind		0
Total	3,800	0

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs

CONSTITUENCIES DEVELOPMENT FUND – BARINGO NORTH CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Financial Assets	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other allowances (ESP)	93,000	
	93,000	

12. Bank Balances (cash book bank balance)

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Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
Kenya commercial bank, Kabarnet Branch	Kshs	Kshs
<i>A/C No. 110377142</i>	19,138,381.18	0
		0
Total	19,138,381.18	0

13. CASH IN HAND

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

[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>
	Kshs	Kshs	Kshs
Saphina chelagat	60,000		60,000
Wesley Chelagat	80,000		80,000
David Okoma	180,000	120,000	60,000
David Okoma	159,000	136,000	23,000
David okoma	117,000		117,000
David Okoma	88,000		88,000
Total	684,000		428,000

15. Cash equivalents (short-term deposits)

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Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
Total	0	0

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	46,151,903.35	-
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		-
Receivables	37,530,879.00	45,820,259.50
Payables		-
Total	83,665,469.35	45,820,259.50
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	97,437.00	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-

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Payables

0

Total

97,437.00

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

<i>ITEM</i>	<i>YEAR OF PURCHASE</i>	<i>AMOUNT</i>
<i>Executive office chair</i>	2005	26,000
<i>Office table</i>	2005	8,000
<i>Office Chair</i>	2005	2,500
<i>Office desk</i>	2005	7,500
<i>Steel Filing Cabinet</i>	2005	15,000
<i>Wooden Photocopier table</i>	2009	3,500
<i>Wooden T.V stand</i>	2009	2,500
<i>Stapler</i>	2005	300
<i>Steel Padlock</i>	2005	500
<i>Steel Padlock</i>	2005	500
<i>Paper Punch</i>		
<i>Motorbike REG.NO.KAV 793P</i>		366,444
<i>HP Desktop Computer</i>	2006	89,000
<i>Printer LaserJet HP 1020</i>		19,000
<i>UPS 600 WAR</i>	2006	8,000
<i>Photocopier Kyocera mita 1635</i>	2009	110,000
<i>water Dispenser (Ram tons)</i>	2009	42,000
<i>Bed Scanner</i>	2009	12,000
<i>Toshiba Laptop L300</i>	2009	85,000
<i>Dell Desktop Computer 2.5</i>	2009	75,000
<i>Sony TV 26" LCD digital</i>	2009	42,000
<i>Projector 2000 lumens</i>	2009	52,000
<i>HP Laser jet color printer</i>	2009	33,500
<i>Rechargeable lamp</i>	2009	10,000
<i>CD/DVD Player</i>	2009	7,000
<i>Binding Machine</i>	2009	10,000

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<i>Giant stapler</i>	2009	2,500
<i>Casio Calculator</i>	2009	2,500
<i>Sony Camcorder</i>	2009	47,500
<i>Safaricom Modem</i>	2009	3,000
<i>Sony DSC 730 Camera</i>	2009	12,000
<i>Tender Box</i>	2009	11,000
<i>Quotation Box</i>	2009	
<i>UPS WAR-600A</i>	2010	
<i>Hp CPU</i>	2010	Secretariat
<i>Hp monitor</i>	2010	Secretariat
<i>Hp laser jet printer</i>	2010	Secretariat
<i>SONY - CAMERA</i>	2010	Secretariat
<i>WALL CLOCK</i>	2012	Secretariat
<i>HP Scanner</i>	2013	Secretariat

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
45,820,259.50	2012/2013
37,530,879	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
0	0

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18.4 FUNDS DUE TO PROJECTS

<i>Barkebo primary school</i>	<i>100,000</i>
<i>Bartogo primary school</i>	<i>150,000</i>
<i>Biringweny primary school</i>	<i>500,000</i>
<i>Boin primary school</i>	<i>300,000</i>
<i>Bossei primary school</i>	<i>300,000</i>
<i>Chebarsiat primary school</i>	<i>50,000</i>
<i>Emboruto primary school</i>	<i>250,000</i>
<i>Kabilany primary school</i>	<i>300,000</i>
<i>Kalabata primary boarding</i>	<i>1,000,000</i>
<i>Kalel primary school</i>	<i>650,000</i>
<i>Aiyebo primary school</i>	<i>100,000</i>
<i>Kamotiony primary school</i>	<i>300,000</i>
<i>Kamweton primary school</i>	<i>150,000</i>
<i>Kapkarani primary school</i>	<i>100,000</i>
<i>Kapkombe primary school</i>	<i>150,000</i>
<i>Kapkomon primary school</i>	<i>200,000</i>
<i>Kapkwang primary school</i>	<i>1,700,000</i>
<i>Kapngetyo primary school</i>	<i>200,000</i>
<i>Kaptere primary school</i>	<i>1,500,000</i>
<i>Kaptigit primary school</i>	<i>100,000</i>
<i>Kaptiony primary school</i>	<i>700,000</i>
<i>Kaptorot primary school</i>	<i>542,542</i>

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<i>Kaptuin primary school</i>	<i>100,000</i>
<i>Kaptum primary school</i>	<i>400,000</i>
<i>Kapturo primary school</i>	<i>300,000</i>
<i>Karimo primary school</i>	<i>1,500,000</i>
<i>Kasirma primary school</i>	<i>600,000</i>
<i>Kasok primary school</i>	<i>200,000</i>
<i>Kibiryokwonin primary school</i>	<i>100,000</i>
<i>Kinyach primary school</i>	<i>500,000</i>
<i>Kipcherere primary school</i>	<i>700,000</i>
<i>Kipkaren primary school</i>	<i>200,000</i>
<i>Kipkolony primary school</i>	<i>100,000</i>
<i>Kiptaiwa primary school</i>	<i>150,000</i>
<i>Kiptolelyo primary school</i>	<i>100,000</i>
<i>Kitibei primary school</i>	<i>200,000</i>
<i>Koibaware primary school</i>	<i>100,000</i>
<i>Koindoi primary school</i>	<i>150,000</i>
<i>Koiserat primary school</i>	<i>200,000</i>
<i>Kormor primary school</i>	<i>200,000</i>
<i>Kureschun primary school</i>	<i>100,000</i>
<i>Likwon primary school</i>	<i>2,000,000</i>
<i>Maramar primary school</i>	<i>150,000</i>
<i>Maregut primary school</i>	<i>300,000</i>
<i>Moinonin primary school</i>	<i>150,000</i>
<i>Moigutwo primary school</i>	<i>200,000</i>
<i>Ossen primary school</i>	<i>200,000</i>

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<i>Rimo primary school</i>	<i>500,000</i>
<i>Root primary school</i>	<i>250,000</i>
<i>Sogom primary school</i>	<i>200,000</i>
<i>Sutiechun primary school</i>	<i>1,500,000</i>
<i>Terenin primary school</i>	<i>100,000</i>
<i>Terik primary school</i>	<i>150,000</i>
<i>Tiriondonin primary school</i>	<i>100,000</i>
<i>Kapkiamo sec. school</i>	<i>2,000,000</i>
<i>Atiar dispensary</i>	<i>2,500,000</i>
<i>Chepkesin dispensary</i>	<i>1,500,000</i>
<i>Chepkewel dispensary</i>	<i>2,000,000</i>
<i>Kombo sang dispensary</i>	<i>1,500,000</i>
<i>Moigutwo dispensary</i>	<i>100,000</i>
<i>Rondinin dispensary</i>	<i>200,000</i>
<i>Koroto dispensary</i>	<i>2,000,000</i>
<i>Keturwo dispensary</i>	<i>300,000</i>
<i>Bartolimo dispensary</i>	<i>1,500,000</i>
<i>Biretwonin dispensary</i>	<i>200,000</i>
<i>Katibel dispensary</i>	<i>1,500,000</i>
<i>Kipkolony dispensary</i>	<i>1,000,000</i>
<i>Kaptum dispensary</i>	<i>150,000</i>
<i>Kabilany water project</i>	<i>1,000,000</i>
<i>Kasisit water project</i>	<i>1,000,000</i>
<i>Kasok water tank</i>	<i>400,000</i>
<i>Monunguron/chebugar water pan</i>	<i>100,000</i>
<i>Sigerger water project</i>	<i>2,000,000</i>
<i>Tibingar water tank</i>	<i>300,000</i>
<i>Tirimionin /Emboruto water project</i>	<i>1,000,000</i>
<i>Aiyebo water project</i>	<i>200,000</i>
<i>Chepkesin AP Camp houses</i>	<i>1,000,000</i>
<i>Keturwo community library</i>	<i>1,000,000</i>
<i>Kapkirwok Cattle Dip</i>	<i>350,000</i>

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<i>Emergency</i>	<i>2,475,840</i>
<i>Kipsaraman D.O's Office</i>	<i>1,000,000</i>
<i>Chepkessin AP Camp Houses</i>	<i>2,000,000</i>
<i>Loruk Chief's Office</i>	<i>400,000</i>
<i>Nyoker Water Project</i>	<i>500,000</i>
<i>Kasisit water project</i>	<i>600,000</i>
<i>Kapteberewo Borehole W/P</i>	<i>500,000</i>
<i>Tibingar Water Project</i>	<i>700,000</i>
<i>Terenin Water Project</i>	<i>1,200,000</i>
<i>Enot Water Project</i>	<i>100,000</i>
<i>Newai Water Project</i>	<i>600,000</i>
<i>Biretwonin Pan Dam</i>	<i>100,000</i>
<i>Bartolimo Dispensary</i>	<i>200,000</i>
<i>Sutiechun Dispensary</i>	<i>300,000</i>
<i>Kipcherere H/ Centre</i>	<i>500,000</i>
<i>Keturwo Health Centre</i>	<i>300,000</i>
<i>Sumeiyon Dispensary</i>	<i>500,000</i>
<i>Ayatya Dispensary</i>	<i>100,000</i>
<i>Bartabwa model health centre</i>	<i>4,482,759</i>
<i>Turuturu Pry. Schl</i>	<i>900,000</i>
<i>Kalabata Pry. Schl</i>	<i>800,000</i>
<i>Keturwo Pry. Schl</i>	<i>800,000</i>
<i>Yatia Pry. School</i>	<i>800,000</i>
<i>Koroto Pry. School</i>	<i>400,000</i>
<i>Kasisit Pry. School</i>	<i>1,300,000</i>

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<i>Korosechun Pry. Schl</i>	<i>800,000</i>
<i>Kuikui Pry. School</i>	<i>800,000</i>
<i>Bartabwa Pry. Schl</i>	<i>600,000</i>
<i>Atiar Pry. School</i>	<i>500,000</i>
<i>Chepkewel Pry School</i>	<i>100,000</i>
<i>Rondinin Pry. Schl</i>	<i>300,000</i>
<i>Koindui Pry. School</i>	<i>150,000</i>
<i>Kapkole Pry. School</i>	<i>100,000</i>
<i>Bartum Pry. School</i>	<i>100,000</i>
<i>Kapsoi Pry. School</i>	<i>100,000</i>
<i>Akoroyan Pry. School</i>	<i>100,000</i>
<i>Chebarsiat Pry. School</i>	<i>100,000</i>
<i>Bartolimo Pry. Schl</i>	<i>100,000</i>
<i>Kabargoge Pry. Schl</i>	<i>100,000</i>
<i>Kapchepkisa Pry. Schl</i>	<i>200,000</i>
<i>Chambai Pry. School</i>	<i>500,000</i>
<i>Chebugar Pry. School</i>	<i>200,000</i>
<i>Senebo Pry. School</i>	<i>400,000</i>
<i>Siboo Pry. School</i>	<i>150,000</i>
<i>Konoo Pry. School</i>	<i>300,000</i>
<i>Bartogo Pry. School</i>	<i>150,000</i>
<i>Rosondonin Pry. School</i>	<i>200,000</i>
<i>Maregut Pry. Schl</i>	<i>1,000,000</i>
<i>Maramar Pry. School</i>	<i>100,000</i>
<i>Tilingwo Pry. School</i>	<i>300,000</i>

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<i>Tuluk Pry. School</i>	200,000
<i>Kapng'etyo Pry. Schl</i>	300,000
<i>Kamweton Pry. School</i>	600,000
<i>Barbarchun Pry. Schl</i>	100,000
<i>Terenin Pry. School</i>	100,000
<i>Chapin Pry. School</i>	300,000
<i>Barketiew Pry. Schl</i>	500,000
<i>Kasaka Pry. School</i>	300,000
<i>Kapkiamo Pry. School</i>	400,000
<i>Mormorio Pry. School</i>	100,000
<i>Kapkwang Pry. School</i>	200,000
<i>Kagir Pry. School</i>	100,000
<i>Kibiryokwonin Pry. School</i>	200,000
<i>Kasok Pry. School</i>	100,000
<i>Kapchepkor Pry. Schl</i>	400,000
<i>Sumeiyon Pry. School</i>	300,000
<i>Seremwo Pry. School</i>	300,000
<i>Kapkirwok Pry. Schl</i>	300,000
<i>Arap Moi Sec. School</i>	800,000
<i>Kapkirwok Sec. Schl</i>	500,000
<i>Poi Sec. School</i>	600,000
<i>Moigutwo Sec. Schl</i>	1,000,000
<i>Tiriondonin Sec. Schl</i>	300,000
<i>Bossei Sec. School</i>	500,000
TOTAL	83,351,140.50

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18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>2013/2014/318</i>	<i>2,000,000</i>	<i>2013/2014</i>
<i>2013/2014/444</i>	<i>35,530,881</i>	<i>2013/2014</i>