

REPUBLIC OF KENYA



*Paper laid  
By the Hon Aden Duale  
- Leader of Majority  
Date 30/7/15  
WD*

**KENYA NATIONAL AUDIT OFFICE**

**PARLIAMENT  
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**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
BARINGO SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# 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 - BARINGO SOUTH 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 - Baringo South Constituency as set out on pages 4 to 17, which comprise of 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 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 of 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.

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

### **Basis for Adverse Opinion**

#### **1. Acquisition of Assets**

The statement of receipts and payments for the year ended 30 June 2014 reflect acquisition of assets balance of Kshs.4,767,886.52 which was in respect of purchase of a four wheel drive double cabin vehicle. Information available indicates that three quotations with specified make of a car were obtained from three branches of the same motor vehicle dealer and bought from the main branch in Nairobi at Kshs.4,767,886.52. This is contrary to Section 34(4) of the Public Procurement and Disposal Act, 2005 which requires that technical requirement shall not refer to a particular trademark, name, patent, design, producer or service provider or specific origin. In addition, the value of the vehicle procured exceeded the threshold matrix for use of request for quotations method of Kshs.500,000 for procuring entities in class C in which CDF falls. Consequently, the procurement was irregular and therefore the propriety of the expenditure of Kshs.4,767,886.52 for the year ended 30 June 2014 cannot be confirmed.

#### **2. Unsupported Committee Allowances**

Note 6 to the financial statements reflect committee meeting allowances balance of Kshs.1,679,500 for the year ended 30 June 2014 which includes payments totaling Kshs.1,407,500 made to committee members and staff of Baringo South Constituency Development Fund in form of sitting and monitoring and evaluation allowances. However, the payments were not supported by documentary evidence such as minutes of the meetings, reports of the committees, meeting attendance register and motor vehicle work tickets. Consequently, the propriety of the allowances paid totaling Kshs.1,407,500 for the year ended 30 June 2014 could not be confirmed.

#### **3. Bursaries**

The statement of receipts and payment also reflects other grants and transfers of Kshs.16,339,122 out of which amounts totaling Kshs.381,200 was bursary to twenty students while Kshs.300,000 was disbursed as education day donation. Information available shows that the twenty needy students were initially granted bursary totaling Kshs.193,000 before being given additional bursaries totaling Kshs.188,200.

However, no information has been provided to show how the twenty needy cases were identified and how a decision to grant them additional bursaries was arrived at. In addition, education donation totaling to Kshs.300,000 was disbursed to education office to support prize giving and education day. However, no documentary evidence has been provided to support the donation expense. Consequently, the propriety of the other grants and payments of Kshs.681,200 for the year ended 30 June 2014 could not be confirmed.

### **Adverse Opinion**

In my Opinion, because of the significance of the matters discussed in the Basis for Adverse opinion paragraph, the financial statements do not present fairly the financial position of Baringo South Constituency as at 30 June 2014 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards and does not comply with the CDF Act, 2013.

### **Other Matter**

#### **Presentation of the Financial Statements**

Notes to the financial statements indicate under significant accounting policies that the figures in the financial statements have been rounded off to the nearest thousand (Kshs.'000'). However, the figures reflected in the financial statements have not been rounded off.

Consequently, the financial statements have not been prepared in accordance with International Public Sector Accounting Standards and as prescribed by the Public Sector Accounting Standards Board. My opinion is not qualified with respect to this matter.



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

**Nairobi**

**29 June 2015**



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REPUBLIC OF KENYA  
**CONSTITUENCIES DEVELOPMENT FUND**  
**BARINGO SOUTH CONSTITUENCY**

DISTRICT HQ  
MARIGAT

P.O Box 178 - 30403  
MARIGAT

Visit Our Website  
[www.cdf.go.ke](http://www.cdf.go.ke)

E-mail: [cdfbaringosouth@gmail.com](mailto:cdfbaringosouth@gmail.com)

Ref: CDF/BS/GC/014(22)

23<sup>RD</sup> SEPTEMBER 2014.

THE CHIEF EXECUTIVE OFFICER,  
CONSTITUENCIES DEVELOPMENT FUND,  
HARAMBEE PLAZA,  
10<sup>TH</sup> FLOOR,  
P.O BOX 46682-00100,  
**NAIROBI,**

**ATTN: JAMES CHEBII (ACCOUNTS DEPARTMENT)**

Dear Sir,

**RE: RE-SUBMISSION OF FINANCIAL STATEMENT AS PER THE CORRECTED  
FORMAT DATED 22<sup>ND</sup> SEPTEMBER 2014.**

The above matter refers.

Forwarded, please find the re-submission of financial statements for Baringo South which supersedes the one which was forwarded on 28<sup>th</sup> August 2014.

Thank you.

Yours Faithfully,

  
**MICHAEL KONES**  
**FUND MANAGER**  
**BARINGO CENTRAL CONSTITUENCY AG. BARINGO SOUTH.**



*Vision: To be the most effective and efficient institution in the delivery and utilization of public resources.*



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**CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH (160)**

**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)



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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)

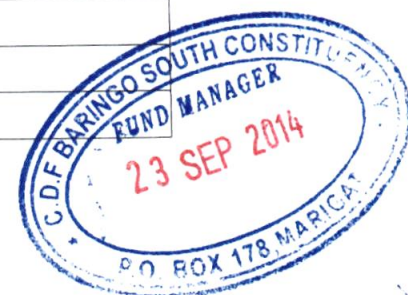
**(c) Fiduciary Management**

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	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Michael Kones</b>
3.	District Accountant	<b>Joseph Rotich</b>

**(d) Fiduciary Oversight Arrangements**

NO	NAME	DESIGNATION
1	HON. GRACE KIPCHOIM	PATRON
2	MR. HARON KIPKOCHOI	CHAIRMAN
3	MR. WILLIAM CHEBII	SECRETARY
4	MRS. IRENE CHELIMO	TREASURER
5	MR. GEORGE LEKUMBE	MEMBER
6	MRS. ROSLINE KIBET	MEMBER
7	MR. MEJA KIMUNYAN	MEMBER
8	MR. EDWIN K. KIPTEROI	MEMBER
9	MRS LUCY LEAKWARA	MEMBER
10	MR. MICHAEL KONES	FAM
11	MR. SOUL MOYWAYWA	DCC



**(e) Entity Headquarters**

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

P.O. Box 178 - 30403  
Marigat  
DC Office  
KENYA

**(f) Entity Contacts**

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

Telephone: (254) 720130252  
E-mail: cdfbaringosouth@gmail.com  
Website: www.go.ke

**(g) Entity Bankers**

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

1. Kenya Commercial Bank  
Marigat Branch  
Account number :  
... 1146690452  
...

**(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



## **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 South *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 South *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 South *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 South *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 South *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 South *CDF* financial statements were approved and signed on 23<sup>rd</sup> Sept 2014.

**Harorn Kipkochoi**  
**Chairman - CDFC**



**Michael Kones**  
**Fund Account Manager**

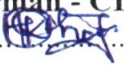


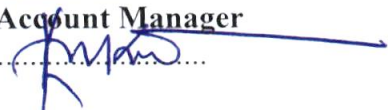
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	70,961,468.00	
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>70,961,468.00</b>	<b>0</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	322800.25	0
Use of goods and services	5	372500	0
Committee meeting allowances	6	1679500	0
Transfers to Other Government Units	7	4000000	0
Other grants and transfers	8	16339122	0
Social Security Benefits	9	0	0
Acquisition of Assets	10	4767886.52	0
Other Payments	11	0	0
<b>TOTAL PAYMENTS</b>		<b>27,481,808.77</b>	<b>0</b>
<b>SURPLUS/DEFICIT</b>		<b>43,479,659.23</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo South CDF financial statements were approved on 23<sup>rd</sup> SEPT 2014 and signed by:

**Haron Kipkochoi**  
**Chairman - CDFC**  
 Sign  .....

**Michael Kones**  
**Fund Account Manager**  
 Sign  .....



**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	41997659.23	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	1,482,000.00	0
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<u>43,479,659.23</u>	<u>0</u>
 <b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	0
Surplus/Deficit for the year ( from stm of receipt & expenditure		43,479,659.23	0
Prior year adjustments	17	0	0
<b>NET LIABILITIES</b>		<u>43,479,659.23</u>	<u>0</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo South CDF financial statements were approved on 23<sup>rd</sup> SEPT 2014 and signed by:

**Haron Kipkochoi**  
**Chairman - CDFC**  
 Sign [Signature].....


**Michael Kones**  
**Fund Account Manager**  
 Sign [Signature].....




**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	645,600.00	0	645,600.00	322,800.25	322,799.75	50%
Use of goods and services	1,749,255.00	0	1,749,255.00	372,500.00	1,376,755.00	21.3%
Committee Members Expenses	2,980,000.00	0	2,980,000.00	1,679,500.00	1,300,500.00	56.4%
Transfers to Other Government Units	31,572,896.00	0	31,572,896.00	4,000,000.00	27,572,896.00	12.7%
Other grants and transfers	22,513,717.00	0	22,513,717.00	16,339,122.00	6,174,595.00	72.6%
Social Security Benefits		0	-	-		
Acquisition of Assets	6,000,000.00	0	6,000,000.00	4,767,886.52	1,232,113.48	79.5%
Finance Costs, including Loan Interest		0	-	-		
Repayment of principal on Domestic and Foreign borrowing		0	-	-		
Other Payments	5,500,000.00	0	5,500,000.00	-	5,500,000.00	0
<b>TOTALS</b>	<b>70,961,468.00</b>	<b>0</b>	<b>70,961,468.00</b>	<b>27,481,808.77</b>	<b>43,479,659.23</b>	<b>38.7%</b>

The Baringo South CDF financial statements were approved on 23<sup>rd</sup> SEPT 2014 and signed by:

Haron Kipkochoi  
Chairman - CDFC  
Sign 

Michael Kones  
Fund Account Manager  
Sign 



C.D.F. BARINGO SOUTH CONSTITUENT  
FUND MANAGER  
23 SEP 2014  
P.O. BOX 178, MARICAT

## **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 SOUTH 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.



A handwritten signature in blue ink is written over a blue circular official stamp. The stamp contains the text: "CDF BARINGO SOUTH CONSTITUENCY" around the top edge, "FUND MANAGER" in the center, "23 SEP 2014" in red ink in the middle, and "P.O. BOX 178, MARIGAT" around the bottom edge.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A735600	2,000,000.00	0
	AIE NO.....A711968	28,384,587.20	0
	AIE NO.....A750081	20,288,440.40	0
	AIE NO...A735977	20,288,440.40	0
Conditional grants	AIE NO...		
	<b>TOTAL</b>	<b>70,961,468.00</b>	<b>0</b>

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	0	
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	
Receipts from the Sale of office and general equipment	0	
<b>Total</b>	<b>0</b>	<b>0</b>



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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4 COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	322,800.25	0
Basic wages of casual labour	0	
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Payment of gratuity		
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
<b>Total</b>	<b>322,800.25</b>	<b>0</b>



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services		
water		
electricity	30,000.00	
Office rent		
Communication, supplies and services		
Domestic travel and subsistence	12,000.00	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialised materials and services		
Office and general supplies and services	84,956.00	
Fuel ,oil & lubricants	208,544.00	
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	37,000.00	
Routine maintenance – other assets		
<b>Total</b>	<b>372,500.00</b>	<b>0</b>

**6. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	710,500.00	
Committee allowance	969,000.00	0
		0
		0
		0
<b>TOTAL</b>	<b>1,679,500.00</b>	<b>0</b>

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

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools		
Transfers to secondary schools	4,000,000.00	0
Transfers to Tertiary institutions		
Transfers to Health institutions		
		0
		0
<b>TOTAL</b>	<b>4,000,000.00</b>	<b>0</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	16,007,122.00	0
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAT	300,000.00	
water		0
food security		0
Electricity		
Security		
Roads		
Sports		
Environment		
Emergency Projects	32,000.00	
<b>Total</b>	<b>16,339,122.00</b>	<b>0</b>

**9. SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF		0
<b>Total</b>		<b>0</b>



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

**10. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		0
Construction of Buildings		0
Refurbishment of Buildings		0
Purchase of Vehicles		0
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles	4,767,886.52	0
Purchase of Office furniture and fittings		0
Purchase of computers ,printers and other IT equipments		0
Purchase of photocopier		0
Purchase of other office equipments		0
Purchase of soft ware		0
Acquisition of Land		0
<b>Total</b>	<b>4,767,886.52</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11. OTHER PAYMENTS**

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**12. BANK BALANCES (CASH BOOK BANK BALANCE)**

<u>Name of Bank, Account No. &amp; currency</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
KCB Marigat Branch A/C NO 1146690452 Kshs.	41,997,659.23	0
		0
		0
<b>Total</b>	<b>41,997,659.23</b>	<b>0</b>

**13. CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender		0
Hire of graders		0
Hire of hall		0
Other receipts (specify)		0



**CONSTITUENCIES DEVELOPMENT FUND –BARINGO SOUTH CONSTITUENCY**  
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Total		0
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*[Provide cash count certificates for each]*

**14. OUTSTANDING IMPRESTS**

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
1. Michael Kones	83,000.00	0	83,000.00
2. Michael Kones	470,000.00	0	470,000.00
3. Michael Kones	340,000.00	0	340,000.00
4. Michael Kones	70,000.00	0	70,000.00
5. Michael Kones	410,000.00	0	410,000.00
6. Michael Kones	109,000.00	0	109,000.00
<b>Total</b>	<b>1,482,000.00</b>		<b>1,482,000.00</b>

**15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)**

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

**16. BALANCES BROUGHT FORWARD**

	<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	-
	0	
<b>Total</b>	<b>0</b>	<b>-</b>

**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		-
Cash in hand		-



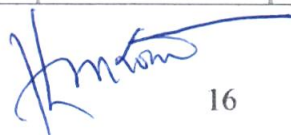
**CONSTITUENCIES DEVELOPMENT FUND –BARINGO SOUTH CONSTITUENCY**  
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Cash equivalents (short-term deposits)		-
Imprest		-
Receivables		-
Payables		-
<b>Total</b>		-

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

ITEM DESCRIPTION	MAKE	SERIAL NO. /REG.NO.	CHASSIS NO.	YEAR OF PURCHASE	PURCHASE COST	CONDITION
Metal Chairs	N/A	CDF/160/001-014	N/A	2013	49,000.00	In use
Executive Office Chair	N/A	CDF/1160/015 - 017	N/A	2013	43,000.00	In use
Steel Office Cabinet	N/A	CDF/160/018-019	N/A	2013	17,500.00	In use
Office lockable Tables	N/A	CDF/160/020 - 025	N/A	2013	52,500.00	In use
Conference Table	N/A	CDF/160/026	N/A	2013	60,000.00	In use
Desktop Computer	DELL	CDF/160/027	N/A	2013	58,000.00	In use
CPU	Dell – H275Am	CDF/160/028	CN061J2N-47890-312-07N5-A01	2013		In Use
UPS	Back Up- 650 APC	CDF/160/029 - 030		2013		in use
Desktop Computer	HP PRO	CDF/160/031	N/A	2013		In use
CPU	HP PRO	CDF/160/032	N/A	2013		In use
Printer	HPLajerjet400m 401	CDF/160/033	N/A	2013		CDFB
Printer	HP laser Jet P1102	CDF/160/034	VNF7Q28053		19,500.00	
Calculator	KADIO	CDF/160/035 - 036	KD - 500	2013	1,000.00	In use
Rubber Stamp Self Inking	N/A	CDF/160/037 - 038	N/A	2013	5,000.00	In use
Steppler	Kangaro	CDF/160/039 - 040	k-45	2013	1000.00	In use



**CONSTITUENCIES DEVELOPMENT FUND –BARINGO SOUTH CONSTITUENCY**  
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Paper Punch	Kangaro	CDF/160/041 - 042	Dp -540	2013	1000.00	In use
Pin remover	N/A	CDF/160/043	N/A	2013	200.00	In use
Modem	Yu	CDF/160/044	N/A	2013	2500.00	In use
Motor vehicle	Toyota Hillux	CDF/130/045	AHTFR22G7060 83643	2013	4,767886. 52	In use

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

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

**18.3 PAYABLES**

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

*18.4 FUNDS DUE TO PROJECTS*

*18.5 DISBURSEMENTS FROM THE BOARD*

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

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**CONSTITUENCIES DEVELOPMENT FUND –BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

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### CDF BARINGO SOUTH SUMMARY OF UNFUNDED PROJECTS

NOS	ITEM	AMOUNT BALANCE
1	OTHERS PROJECTS	14,301,508.48
2	PRIMARY	11,590,137.00
3	SECONDARY	8,500,000.00
4	HEALTH,ROADS	8,482,759.00
	TOTAL	42,874,404.48





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## OTHERS PROJECTS

	PROJECT NAME (2)	GFS	SUB-PROJECTS/ACTIVITIES (3)	F/YEAR	ALLOCATIONS (KSHS.) (6)
51	CDF Motor Vehicle	33110701	Purchase of CDF Vehicle	2013/14	132,113.48
52	CDF Office	3110102	Construction of CDF Office	2013/14	3,481,000.00
61	CDF Motor bike	33110701	Purchase of office motor bike	2013/14	400,000.00
53	Strategic plan	3111403	Development of constituency Strategic Plan	2013/14	1,700,000.00
54	CDF Website	3111403	Development of CDF web site	2013/14	500,000.00
56	Admin./Recurrent	2110100	admin. Costs cdfe allow., staff salares, vehicle maintainance & fuel	2013/14	2,312,355.00
57	Emergency	2640201	unforseen disaster	2013/14	3,564,466.00
58	monitoring & evluation	3111401	capacity building & monitoring CDf projects	2013/2014	600,000.00
59	sports activities	3111100	Sponsoring Marathon &ball game tournament	2013/14	1,329,574.00
60	Bursary	2640101	To award needy students in the const.	2013/14	282,000.00
	<b>TOTAL</b>				<b>14,301,508.48</b>



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**PRIMARY**

	PROJECT NAME (2)	GFS	SUB-PROJECTS/ACTIVITIES (3)	F/YEAR	ALLOCATIONS (KSHS.) (6)
1	Chepkotoyan Pry School	3110202	Construction1 of classroom	2013/2014	500,000.00
2	Tinomoi Pry School	3110202	Construction of 1 classroom	2013/2014	500,000.00
3	kaptich pry school	3110202	classroom completion(plastering, cementing of floor, fixing of windows & doors	2013/2014	500,000.00
4	Kapkatit Primary School	3110202	classroom completion(plastering, cementing of floor, fixing of windows & doors)	2013/2014	500,000.00
5	Illigat Pry School	3110202	classroom completion(plastering, cementing of floor, fixing of windows & doors)	2013/2014	500,000.00
6	Sogon pry school	3110202	Construction of 1 classroom	2013/2014	500,000.00
7	Kaprong'uno Pry School	3110202	Construction of 2 classrooms	2013/2014	790,137.00
8	Sinoni Pry School	3110202	classroom completion(plastering, fixing of windows & doors)	2013/2014	500,000.00
9	Kiserian Pry School	3110202	completion of administration Block(plastering, fixing of doors & windows & painting	2013/2014	500,000.00
10	Lorrok Pry School	3110202	Construction of classroom	2013/2014	500,000.00
11	Longewan Pry School	3110202	Completion 2 classroom of classes	2013/2014	500,000.00



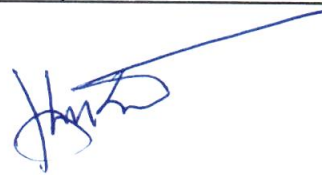
12	Illing'arua Pry School	3110202	completion of administration Block(plastering,fixing of doos & windows & painting	2013/2014	500,000.00
13	Noosukuro Pry School	3110202	Repair of classrooms and fencing	2013/2014	500,000.00
14	Kailer Pry School	3110202	Construction of 1 classroom	2013/2014	500,000.00
15	Kapkuikui Pry School	3110202	Renovation of 4 classrooms & completion of admin. Block	2013/2014	500,000
16	Kaptombes Pry School	3110202	completion of classrooms(Roofing,plastering, fixing of doors & windows	2013/2014	500,000.00
17	Kimorok pry school	3110202	construction of dormitory	2013/2014	500,000.00
18	Salabani pry school	3110202	Relocation of submerged classrooms	2013/2014	500,000.00
19	Koition Pry School	3110202	Construction of 1 classrooms	2013/2014	500,000
20	Sandai Pry School	3110202	Construction of 1 classrooms	2013/2014	500,000.00
21	Siginwo pry school	3110202	Completion of classroom(roofing, plas	2013/2014	400,000.00
22	Kibonjos Pry School	3110202	Construction of classroom	2013/2014	400,000.00
23	Koriema Pry School	3110202	construction of Library	2013/2014	500,000.00
<b>TOTAL</b>					<b>11,590,137.00</b>



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## SECONDARY SCHOOLS

	PROJECT NAME (2)	GFS	SUB-PROJECTS/ACTIVITIES (3)	F/YEAR	ALLOCATIONS (KSHS.) (6)
24	perkerra day sec school	3110202	construction of 1 classroom	2013/2014	500,000.00
25	Mwenge sec school	3110202	construction of lab	2013/2014	500,000.00
26	Sandai Day Sec school	3110202	construction of lab	2013/2014	500,000.00
27	Bekibon Day sec school	311020	Completion of Admin. Block & purchase of furniture for students & pupils	2013/2014	500,000.00
28	Cheburuswo Day sec school	3110202	Construction 1 Classroom	2013/2014	500,000.00
28	Cheburuswo Day sec school	3110202	Construction 1 Classroom	2013/2014	500,000.00
30	Ngarie Day Sec School	3110202	Construction of 1 classroom	2013/2014	500,000.00
31	Tuiyotich Sec School	3110202	Construction of lab	2013/2014	500,000.00
32	Loberer Day sec school	3110202	Construction of 1 classroom	2013/2014	500,000.00
33	Ng'ambo Sec. School	3110202	Completion of classroom	2013/14	500,000.00
35	Nyimbei Sec. School	3110202	construction of 1 classroom	2013/14	500,000.00
36	Embossos Day Sec School	3110202	construction of 1 classroom	2013/14	500,000.00




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37	Eldume Sec. School	3110202	construction of 1 classroom	2013/14	500,000.00
39	Ngolbelon Sec. School	3110202	Constructing 1 classroom & Admin. Block	2013/14	500,000.00
41	Marigat M/D Sec. School	3110202	construction of 1 classroom	2013/14	500,000.00
42	Koriema Sec. School	3110202	Construction of 2 classroom	2013/14	1,000,000.00
<b>TOTAL</b>					<b>8,500,000.00</b>



A handwritten signature in blue ink, appearing to be "H. K. K...", written in a cursive style.

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**HEALTH**

	PROJECT NAME (2)	GFS	SUB-PROJECTS/ACTIVITIES (3)	ALLOCATIONS (KSHS.) (6)
44	kapkuei Dispensary	3110202	Completion of Maternity wing	500,000.00
46	Ol-Arabel Health Centre	3110202	Construction of Maternity & Kitchen	500,000.00
47	Kokwo Comm. Dispensary	3110202	Relocation of submerged Dispensary	500,000.00
48	Loropil Dispensary	3110202	Completion of dispensary( Plastering, Windows,doors &Painting) to completion	500,000.00
TOTAL				2,000,000.00

**SECURITY**

62	Mukutani D.Os office	2211100	completion of office (roofing,plastering,painting,fixing of windows &doors	500,000.00
63	Igelecha AP amp	2211100	construction of Ap camp	500,000.00
TOTAL				1,000,000.00

**ROAD**

49	irwet - Sabor road	3110402	Leveling & bush Clearing 8Km	500,000.00
50	kapkobai Quarry Road	3110402	Road opening	500,000.00
TOTAL				1,000,000.00

55	Marigat district hospital	3110102	Construction of staff houses	4,482,759.00
TOTAL				8,482,759.00

