

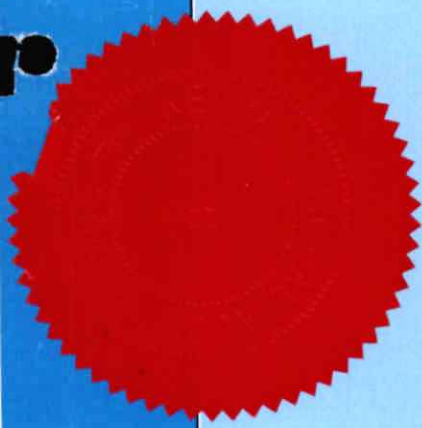
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*Paper laid  
for the leader of  
majority party  
Hon. Allen Dunele  
on Tuesday.*

*10/11/2015*



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OF KENYA  
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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
CHEPALUNGU CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

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## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCY DEVELOPMENT FUND - CHEPALUNGU 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 – Chepalungu Constituency set out on pages 6 to 15, which comprise the statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, the 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 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 Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Qualified Opinion**

#### **1. Cash and Cash Equivalents**

The cash and cash equivalents balance of Kshs.49,890,000 as at 30 June 2014 includes an outstanding imprests totaling Kshs.6,089,000. The imprests were issued to the former and the current Fund Account Managers between 29 September 2013 and 26 June 2014 and no explanation was given for issuing additional imprests before surrendering/accounting for the previous ones held contrary to the Government Financial Regulations and Procedures. Further, no explanation has been given for failure to surrender/account for the outstanding amounts within 48 hours upon completion of the purposes for which the imprests were issued contrary to the financial regulations.

In the circumstances, the propriety of the expenditure of Kshs.6,089,000 could not be confirmed.

#### **2. Unaccounted for Expenditure**

Sigor High School was allocated Kshs.750,000 by the Constituency Development Fund Committee for fencing of the school during the year under review. However, a site visit on 27 November, 2014 disclosed that no fencing had been done. Although, it was explained that Kshs.200,000 was spent on procurement of fencing materials and the balance of Kshs.500,000 was in the school bank account, no expenditure returns or bank statements were made available for audit review.

In the circumstances, the propriety of the expenditure of Kshs.750,000 could not be confirmed.

## Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund – Chepalungu Constituency as at 30 June 2014, and of its financial performance and its cash flows for the period then ended, in accordance with the International Public Sector Accounting Standards, and CDF Act, 2013.



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

**Nairobi**

**21 September 2015**



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**CONSTITUENCIES DEVELOPMENT FUND –CHEPALUNGU**

**REPORTS AND FINANCIAL STATEMENTS**

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

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



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

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**TABLE OF CONTENT**

1. KEY CONSTITUENCY INFORMATION ANDMANAGEMENT.....	2
2. STATEMENT OF CONSTITUENCY MANAGEMENT AND RESPONSIBILITIE.....	4
3. REPORT OF THE INDEPENDENT AUDITORS ON THE RONGAI CDF.....	5
4. STATEMENTOF RECEIPT AND PAYMENTS.....	6
5. STATEMENT OF ASSETS.....	7
6. STATEMENT OF CASHFLOW.....	8
7. SUMMARY STATEMENT OF APPROPRIATION.....	9
8. SIGNIFICANT ACCOUNTING POLICIES.....	10
9. NOTES TO THE FINANCIAL STATEMENTS.....	12

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

**I. KEY INFORMATION AND MANAGEMENT OF CHEPALUNGU CDF**

**(a) Background information**

The Constituency Development Fund was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the fund with the Kenyan constitution of 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 utilisation. The overall management of the fund is the responsibility of the Constituencies Development Fund Board.

**Key Management**

The management of Chepalungu CDF's day to day management is under the following key organs:

- i) Constituency Development Fund Board(CDFB)
- ii) Constituency Development Fund Committee( CDFC)

**(b) Fiduciary Management**

The key fiduciary management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 are as follows:

	<b>Designation</b>	<b>Name</b>
1	Chief Executive Officer	Mr. Yusuf Mbuno
2	Fund Account Manager	Felix Ntutu
3	District Accountant	Samwel Kosgey

**(c) Fiduciary Oversight Arrangements**  
**List of CDFC as gazette**

<b>NO.</b>	<b>NAME</b>	<b>ID NO.</b>	<b>MEMBERSHIP</b>	<b>NOMINATING WARD</b>	<b>POSITION IN THE COMMITTEE</b>
1.	KIPCHIRCHIR CHELULE	11207856	Man Nominee	Siongiroi	Chairman
2.	FELIX NTUTU	26232412	CDF Board	Chepalungu	Member
3.	SAMMY RONO	24272598	Man Nominee	Nyongores	Member
4.	JANE RONO	11635627	Woman Nominee	Nyongores	Member
5.	JOEL RUTO	14633341	Man Nominee	Chebunyo	Member
6.	KIPRONO LABOSO	8602224	Man Nominee	Sigor	Member
7.	JOYCE CHEPKOECH	24220317	Woman Nominee	Siongiroi	Member
8.	SUSAN LANGAT	23338977	Woman Nominee	Chebunyo	Member
9.	CHRISTINE KOSKEI	13720853	Woman Nominee	Kong'asis	Member

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

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CHEPALUNGU CONSTITUENCY  
P.O. BOX 56 SIGOR  
CDF BUILDING  
SIGOR ROAD  
KENYA

TELEPHONE: (254) 0722774506

**CHEPALUNGU BANKER**

CHEPALUNGU CONSTITUENCY MAIN BANKER IS  
EQUITY BANK, BOMET BRANCH  
ACCOUNT NUMBER: 1220260909562  
BOMET

**CHEPALUNGU BANKER**

CHEPALUNGU CONSTITUENCY MAIN BANKER IS  
**COOPERATIVE** BANK, BOMET BRANCH  
ACCOUNT NUMBER: 01141355428700  
BOMET

**INDEPENDENT AUDITORS**

AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE  
ANIVERSARY TOWERS, UNIVERSITY WAY  
P.O BOX 30084 00100 NAIROBI KENYA

**PRNCIPAL LEGAL ADVISER**

THE ATTORNEY GENERAL  
STATE LAW OFFICE  
HARAMBEE AVENUE  
P.O BOX 40112 00200 NAIROBI KENYA

## **II. STATEMENT OF CHEPALUNGU CDF 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 Chepalungu shall prepare financial statements in respect of that Chepalungu. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of Chepalungu 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 2013/2014 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 Chepalungu ; (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 *Chepalungu* ; (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 Chepalungu CDF accepts responsibility for 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). The Fund Account Manager is of the opinion that the constituency's financial statements give a true and fair view of the state of 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 Chepalungu CDF further confirms the completeness of the accounting records maintained for the constituency which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of Chepalungu CDF confirms that the Chepalungu has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Chepalungu '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 in charge of Chepalungu CDF confirms that the 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 Chepalungu CDF financial statements were approved and signed on 27<sup>th</sup> July 2015

**Kipchirchir Chelule**  
Chairman CDFC



**Felix Ntutu**  
Fund Account Manager



**III. REPORT OF THE INDEPENDENT AUDITORS ON THE CHEPALUNGU CDF**

\_\_\_\_\_  
Auditor General

\_\_\_\_\_  
Date

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

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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

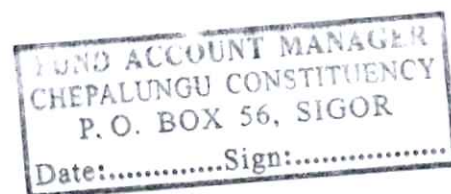
	Note	2013-2014 Kshs
Cash balance B/F as at 1 <sup>st</sup> July 2013		21,000
Transfers from CDF Board	1	134,859,000
<b>TOTAL RECEIPTS</b>		<b>134,880,000</b>
 <b>PAYMENTS</b>		
Compensation of Employees	2	1,428,000
Use of goods and services	3	5,588,000
Committee Expenses	4	6,508,000
Transfer to other Government Units	5	50,799,000
Other Grants and Transfers	6	20,667,000
<b>TOTAL PAYMENTS</b>		<b>84,990,000</b>
 <b>SURPLUS</b>		 <b>49,890,000</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chepalungu financial statements were approved on 27<sup>th</sup> July 2015 and signed by:

**Kipchirchir Chelule**  
Chairman CDFC



**Felix Ntutu**  
Fund Account Manager

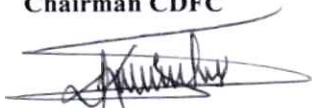
**CONSTITUENCIES DEVELOPMENT FUND- CHEPALUNGU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**V. STATEMENT OF ASSETS**

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances –Equity Bank	8A	43,507,000
Co-cooperative Bank		294,000
Outstanding Imprests –Equity account		2,115,000
Co-operative account	8B	3,974,000
<b>TOTAL FINANCIAL ASSETS</b>		<u><u>49,890,000</u></u>
<b>REPRESENTED BY</b>		
<b>Surplus for the year</b>		<u>49,890,000</u>
<b>NET FINANCIAL POSITION</b>		<u><u>49,890,000</u></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chepalungu financial statements were approved on 27th July 2015 and signed by:

**Kipchirchir Chelule**  
 Chairman CDFC



**Felix Ntutu**  
 Fund Account Manager



FUND ACCOUNT MANAGER  
 CHEPALUNGU CONSTITUENCY  
 P. O. BOX 56, SIGOR  
 Date:.....Sign:.....

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

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**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>	
Transfer from CDF Board	1    134,859,000
<b>Payments for operating expenses</b>	
Compensation of Employees	2    1,428,000
Use of goods and services	3    5,588,000
Committee Expenses	4    6,508,000
Transfers to Other Government Units	5    50,799,000
Other grants and transfers	6    20,667,000
<b>Net cash flow from operating activities</b>	49,869,000
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>49,869,000</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>21,000</b>
<b>Cash and cash equivalent at END of the year</b>	<b>8    49,890,000</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chepalungu financial statements were approved on 27<sup>th</sup> July 2015 and signed by:

**Kipchirchir Chelule**  
 Chairman CDFC



**Felix Ntutu**  
 Fund Account Manager



FUND ACCOUNT MANAGER  
 CHEPALUNGU CONSTITUENCY  
 P. O. BOX 56, SIGOR  
 Date:.....Sign:.....

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

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

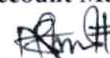
<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>	87,621,000	47,259,000	134,880,000	84,990,000	49,890,000	63%
<b>Payments</b>						
Compensation of Employees	1,071,000	357,000	1,428,000	1,428,000	0	100%
Use of Goods and Services	3,138,000	2,450,000	5,588,000	5,588,000	0	100%
Committee Expenses	3,273,000	3,235,000	6,508,000	6,508,000	0	100%
Transfers from Other Government Entities	56,655,000	23,003,000	79,658,000	50,799,000	28,859,000	36 %
Other Grants and Transfers	23,484,000	18,214,000	41,698,000	20,667,000	21,031,000	50%
<b>TOTALS</b>	<b>87,621,000</b>	<b>47,259,000</b>	<b>134,880,000</b>	<b>84,990,000</b>	<b>49,890,000</b>	<b>63%</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Chepalungu financial statements were approved on 27th July 2015 and signed by:

**Kipchirchir Chelule**  
 Chairman CDFC



**Felix Ntutu**  
 Fund Account Manager




## **VIII. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. 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. 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 *Chepalungu* 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 *Chepalungu*.

### **2. 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.

### **3. 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.

### **4. 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

# CONSTITUENCIES DEVELOPMENT FUND- CHEPALUNGU CONSTITUENCY

## Reports and Financial Statements

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

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changes in value. Bank account balances include amounts held at the Central Bank of Kenya and 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.

### 5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

### 6. 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.

### 7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

### 8. 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.

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	DESCRIPTION	2013-2014
		Kshs
NORMAL ALLOCATION		47,238,000
	AIE NO.A735571	35,048,000
	AIE NO. A750052	52,573,000
	Balance b/f as at 1 <sup>st</sup> July 2013	21,000
	<b>TOTAL</b>	<b>134,880,000</b>

**2. COMPENSATION OF EMPLOYEES**

	2013 - 2014
	Kshs
Basic wages of temporary employees	1,428,000
<b>Total</b>	<b>1,428,000</b>

**3. USE OF GOODS AND SERVICES**

	2013 - 2014
	Kshs
Utilities supplies and services	833,000
Communication, supplies and services	795,000
Domestic travel and subsistence	769,000
Printing, advertising and information supplies & services	324,000
Training expenses	802,000
Hospitality supplies and services	474,000
Office and general supplies and services	539,000
Office rent	432,000
Routine maintenance of motor vehicle	620,000
<b>Total</b>	<b>5,588,000</b>

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

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. COMMITTEE EXPENSES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Other committee Expenses	4,972,000
Committee Allowances	1,536,000
<b>Total</b>	<b><u>6,508,000</u></b>

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>
	<b>Kshs</b>
Secondary Schools	22,799,000
Primary Schools	23,000,000
Health Centres	5,000,000
<b>TOTAL</b>	<b><u>50,799,000</u></b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Scholarships and bursaries	14,824,000
Emergency (Construction of a classroom)	5,843,000
<b>Total</b>	<b><u>20,667,000</u></b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8A. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Amount in bank account currency	2013 - 2014
		Kshs
KENYA COMMERCIAL BANK, ACCOUNT NO 1220260909562& CURRENCY IS KSH.	KSH	43,507,000
COOPERATIVE BANK ACCOUNT 01141355428700& CURRENCY IS KSH		294,000
<b>Total</b>		<b>43,801,000</b>

**8B1: OUTSTANG IMPREST EQUITY BANK ACCOUNT**

Name of Imprest holder	Date Imprest taken	Amount taken	Amount surrendered	Balance
Felix ntutu	16.04.2014	141,000	0	141,000
Felix Ntutu	29.04.14	238,000	0	238,000
Felix Ntutu	09.05.14	50,000	0	50,000
Felix Ntutu	11.06.14	115,000	0	115,000
Felix Ntutu	11.06.14	190,000	0	190,000
Felix Ntutu	17.06.14	112,000	0	112,000
Felix Ntutu	18.06.14	200,000	0	200,000
Felix Ntutu	22.06.14	55,000	0	55,000
Felix Ntutu	26.06.14	72,000	0	72,000
Felix Ntutu	24.06.14	112,000	0	112,000
Felix Ntutu	12.06.14	315,000	0	315,000
Felix Ntutu	26.06.14	237,000	0	237,000
Felix Ntutu	12.06.14	200,000	0	200,000
Felix Ntutu	05.06.14	78,000	0	78,000
<b>TOTAL</b>				<b>2,115,000</b>

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

**8B2: OUTSTANDING IMPREST –COOPERATIVE BANK ACCOUNT**

Name of Imprest holder	Date Imprest taken	Amount taken	Amount surrendered	Balance
Johnson Njinju.Maina	04.12.13	2210,00	0	221,000
Johnson Njinju.Maina	03.12.13	266,000	0	266,000
Johnson Njinju.Maina	03.12.13	306,000	0	306,000
Johnson Njinju.Maina	02.12.13	104,000	0	104,000
Johnson Njinju.Maina	02.12.13	273,000	0	273,000
Johnson Njinju.Maina	02.12.13	77,000	0	77,000
Johnson Njinju.Maina	17.10.13	157,000	0	157,000
Johnson Njinju.Maina	26.09.13	433,000	0	433,000
Johnson Njinju.Maina	01.10.13	170,000	0	170,000
Felix Ntutu	28.01.14	140,000	0	140,000
Felix Ntutu	08.01.14	430,000	0	430,000
Felix Ntutu	31.01.14	255,000	0	255,000
Felix Ntutu	14.01.14	200,000	0	200,000
Felix Ntutu	24.12.13	155,000	0	155,000
Felix Ntutu	17.12.13	661,000	0	661,000
Felix Ntutu	19.05.14	127,000	0	127,000
		<b>3,974,000</b>		<b>3,974,000</b>

**ANNEX 1.SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2013-2014</b>
Transport Equipment	<b>6,200,000</b>
Office equipment, furniture and fittings	<b>2,046,000</b>
ICT Equipment, Software and Other ICT Assets	<b>2,000,000</b>
<b>Total</b>	<b>10,246,000</b>