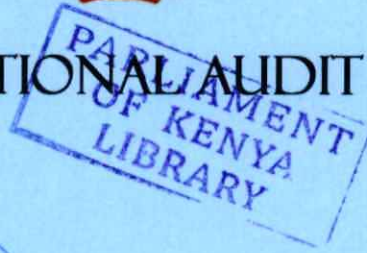


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid by the
Leader of the
Majority Party
Hon. Aden Duale,
under Order No.
at 1437 hrs
LHM*

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - KWANZA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KWANZA CONSTITUENCY THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kwanza Constituency set out on pages 4 to 27, 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 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 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 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 Inaccuracies in the Financial Statement

1.1 The financial statements indicate that the figures have been rounded off to the nearest thousands and also presented in thousands. However, the figures in these financial statements have neither been rounded off to the nearest thousands nor presented in thousands.

1.2 The statement of receipts and payments reflects a payment of Kshs.825,000. However, it has not been reflected in the statement what this payment represents although note 4 indicates that the payments were compensation for employees.

1.3 The summary statement of appropriation reflects a budget figure of Kshs.124,191,942 while a review of the budget approved by CDF Board reflected Kshs.81,242,330. The resultant difference of Kshs.42,949,612 between the two sets of records have not been explained or reconciled.

2.0 Receivables from CDF Board and Other Receivables

Note 18.2 to the financial statements shows receivables from CDF Board balance of Kshs.40,621,165 while Note 18.4 to the financial statements shows funds due to projects as Kshs.40,621,165. However, the details of the projects have not been disclosed in the notes as required.

Consequently, the statements have not been prepared in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the prescribed format by the Public Sector Accounting Standards Board.

3.0 Bursary Disbursements

The statement of receipts and payments reflect other grants and transfers balance of Kshs.40,283,581 which includes bursary disbursements of Kshs.9,396,000 to secondary schools, tertiary institutions and special schools.

According to the minutes of the Bursary Committee, the members of the Committee were all drawn from the Constituency Development Fund Committee contrary to CDF Board Circular ref. CDF Board Circulars/Vol.I/III of 13 September, 2010 which requires that Bursary Committees must co-opt two members who are not members of CDFC and one who must be the area Education Officer.

Consequently, the propriety of the bursary disbursement of Kshs.9,396,000 could not be confirmed.

4.0 Irregular Purchase of Motor Vehicle

The statement of receipts and payments reflects an acquisition of assets figure of Kshs.6,414,150 which includes Kshs.5,700,000 paid to M/S Toyota Kenya for supply of a motor vehicle, Toyota Land Cruiser Station Wagon. The payment was done through

payment voucher No.319 of 30 June 2014, unnumbered proforma invoice dated 12 May 2014 and LPO No.0917854 for Kshs.5,000,000 and LPO No.0917862 for Kshs.700,000 both dated 28 March, 2014. The purchase was done through direct procurement method using the Ministry of Public Works contract with various suppliers of motor vehicles. However, the minutes of the Tender Committee approving use of direct method for the purchase as required by Section 29(3)(a) of the Public Procurement and Disposal Act, 2005 were not availed for audit review. In addition, the management did not write to the Public Procurement Oversight Authority (PPOA) as required by Section 62(3) of the Public Procurement and Disposal Regulations, 2006 which requires that within 14 days after the notification of the award of contract where direct procurement method is used, a report should be made to the PPOA. Further, the vehicle procured is of 4200cc contrary to government transport policy outlined by circular No.OP.CAB23/1A of 30 June, 2006 which provides that diesel propelled engine vehicles should not exceed 3000cc. There was also no report of the Inspection and Acceptance Committee to confirm that the vehicle supplied conformed to the specification of the vehicle ordered for.

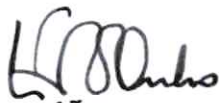
Consequently, the propriety of the expenditure of Kshs.5,700,000 could not be confirmed.

5.0 Bank Balance.

The statement of financial assets and liabilities reflects a bank balance of Kshs.12,401,098.35 as at 30 June 2014. A review of the bank reconciliation statement for the month of June 2014 showed unrepresented cheques totaling Kshs.12,004,050.80 out of which there were stale cheques amounting to Kshs.1,784,180. No reason was however provided for not reversing the stale cheques in the cash book. Consequently, the accuracy of the bank balance of Kshs.12,401,098.35 as at 30 June 2014 could not be confirmed.

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

9 September 2015

136



CONSTITUENCIES DEVELOPMENT FUND – KWANZA

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	3
III. STATEMENT OF RECEIPTS AND PAYMENTS	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	5
V: SUMMARY STATEMENT OF APPROPRIATION	6
VI. SIGNIFICANT ACCOUNTING POLICIES	7
VII. NOTES TO THE FINANCIAL STATEMENTS	9

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	Mathew K. Tanui
3.	District Accountant	Paul O. Ojiambo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 2015
Kwanza Trading Centre
Kitale, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 725732332
E-mail: mtanui@cdf.go.ke
Website: www.go.ke

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

(g) Entity Bankers

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

1. Co-operative Bank
Kitale Branch
P.O Box 1058-0200
Kitale

(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 Kwanza *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 Kwanza *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 Kwanza *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 Kwanza *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 Kwanza *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 Kwanza *CDF* financial statements were approved and signed on 09/09/2014.

Fredrick Kwanusu
Chairman - CDFC



Mathew K. Tanui
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

Descriptions	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	118,470,907.60	
Proceeds from Sale of Assets	2	0.00	
Other Receipts	3	0.00	
TOTAL RECEIPTS		118,470,907.60	
PAYMENTS			
	4	825,000.00	
Use of goods and services	5	1,289,814.00	
Committee Expenses	6	3,902,469.00	
Transfers to Other Government Units	7	70,600,000.00	
Other grants and transfers	8	40,283,581.00	
Social Security Benefits	9	0.00	
Acquisition of Assets	10	6,414,150.00	
Other Payments	11	0.00	
TOTAL PAYMENTS		123,315,014.00	
SURPLUS/DEFICIT		4,844,106.40	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kwanza CDF financial statements were approved on 09/09/2014 and signed by:



Fredrick Kwanusu
Chairman - CDFC



Mathew K. Tanui
Fund Account Manager

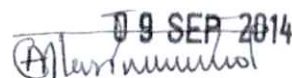
CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	12,401,098.35	
Cash Balances (sale of tenders, hire of grader)	13	0.00	
Outstanding Imprests	14	0.00	
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	15	0.00	
TOTAL FINANCIAL ASSETS		12,401,098.35	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	17,245,204.75	
Surplus/Deficit for the year		4,844,106.40	
Prior year adjustments	17	0.00	
NET LIABILITIES		12,401,098.35	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kwanza CDF financial statements were approved on 09/09/2014 and signed by:



Fredrick Kwanusu
Chairman - CDFC



Mathew K. Tanui
Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,400,000.00	0.00	1,400,000.00	825,000.00	575,000.00	59%
Use of goods and services	1,308,361.00	0.00	1,308,361.00	1,289,814.00	18,547.00	99%
Committee Members Expenses	4,200,000.00	0.00	4,200,000.00	3,902,469.00	297,531.00	93%
Transfers to Other Government Units	70,600,000.00	0.00	70,600,000.00	70,600,000.00	0.00	100%
Other grants and transfers	40,283,581.00	0.00	40,283,581.00	40,283,581.00	0.00	100%
Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0%
Acquisition of Assets	6,400,000.00	0.00	6,400,000.00	6,414,150.00	14,150.00	100%
Other Payments	0.00	0.00	0.00	0.00	0.00	0%
TOTALS	124,191,942.00	0.00	124,191,942.00	123,315,014.00	905,228.00	

The Kwanza CDF financial statements were approved on 09/09/2014 and signed by:



Fredrick Kwanusu
Chairman - CDFC

ACCOUNT MANAGER

09 SEP 2014



Mathew K. Tanui
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

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

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.

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****VII. NOTES TO THE FINANCIAL STATEMENTS****1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.DEP 07/2012/2013/543	61,167,654.90	0.00
	AIE NO.DP 07/2013/2014/342	2,000,000.00	0.00
	AIE NO.DEP 07/2012/2013/629	16,682,087.70	0.00
	AIE NO.DEP 07/2013/2014/390	38,621,165.00	
Conditional grants	AIE NO...	0.00	0.00
	AIE NO...	0.00	0.00
	TOTAL	118,470,907.60	0.00

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	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00

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

Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00
Disposal and Sales of Non-Produced Assets	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00
Total	0.00	0.00

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0.00	0.00
Profits and Dividends	0.00	0.00
Rents	0.00	0.00
Other Property Income	0.00	0.00
Sales of Market Establishments	0.00	0.00
Receipts from Administrative Fees and Charges	0.00	0.00
Receipts from Administrative Fees and Charges - Collected as AIA	0.00	0.00
Receipts from Incidental Sales by Non-Market Establishments	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

Receipts from Sales by Non-Market Establishments	0.00	0.00
Receipts from Sale of Incidental Goods	0.00	0.00
Fines Penalties and Forfeitures	0.00	0.00
Receipts from Voluntary transfers other than grants	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	825,000.00	0.00
Basic wages of temporary employees	0.00	0.00
Personal allowances paid as part of salary	0.00	0.00
Personal allowances paid as reimbursements	0.00	0.00
Personal allowances provided in kind	0.00	0.00
Pension and other social security contributions	0.00	0.00
Compulsory national social security schemes	0.00	0.00
Compulsory national health insurance schemes	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

Social benefit schemes outside government	0.00	0.00
Other personnel payments	0.00	0.00
Total	825,000.00	0.00

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	101,935.00	0.00
Office rent	0.00	0.00
Communication, supplies and services	0.00	0.00
Domestic travel and subsistence	80,000.00	0.00
Printing, advertising and information supplies & services	2,500.00	0.00
Rentals of produced assets	0.00	0.00
Training expenses	602,000.00	0.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialised materials and services	0.00	0.00
Office and general supplies and services	142,849.00	0.00
Fuel ,oil & lubricants	158,500.00	0.00
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	202,030.00	0.00
Routine maintenance – other assets	0.00	0.00
		0.00
Total	1,289,814.00	0.00

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

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	279,469.00	0.00
Committee allowance	3,623,000.00	0.00
	3,902,469.00	0.00

7. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	30,900,000.00	0.00
Transfers to secondary schools	33,800,000.00	0.00
Transfers to Tertiary institutions	0.00	0.00
Transfers to Health institutions	5,900,000.00	0.00
TOTAL	70,600,000.00	0.00

8. **OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	5,285,000.00	0.00
Bursary -Tertiary	4,076,000.00	0.00
Bursary-Special schools	35,000.00	0.00

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

Mocks & CAT	222,495.00	0.00
Water	1,650,000.00	0.00
Agriculture	2,180,000.00	0.00
Electricity	200,000.00	0.00
Security	0.00	0.00
Roads	22,290,691.20	0.00
Sports	50,000.00	0.00
Environment	200,000.00	0.00
Emergency Projects	4,094,394.80	0.00
Total	40,283,581.00	0.00

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0.00	0.00
Social security benefits in cash and in kind	0.00	0.00
Employer Social Benefits in cash and in kind	0.00	0.00
Total	0.00	0.00

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

Refurbishment of Buildings	0.00	0.00
Construction of Roads	0.00	0.00
Construction and Civil Works	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	5,700,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	667,750.00	0.00
Purchase of computers ,printers and other IT equipments	46,400.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00
Research, Studies, Project Preparation, Design & Supervision	0.00	0.00
Rehabilitation of Civil Works	0.00	0.00
Acquisition of Strategic Stocks and commodities	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	0.00	0.00
Domestic Public Financial Institutions	0.00	0.00
Foreign financial Institutions operating Abroad	0.00	0.00
Other Foreign Enterprises	0.00	0.00
Foreign Payables - From Previous Years	0.00	0.00
Total	6,414,150.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0.00	0.00
Civil Contingency Reserves	0.00	0.00
Capital Transfers to Non-Financial Public Enterprises	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	0.00	0.00
Other expenses	0.00	0.00
Domestic Accounts	0.00	0.00
	0.00	0.00

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Cooperative Bank, Kitale Branch A/C no.01141268429300</i>	<i>Kshs.</i>	0.00	12,401,098.35	0.00
Total			12,401,098.35	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0.00	0.00
Hire of graders	0.00	0.00
Hire of hall	0.00	0.00
Other receipts (specify)	0.00	0.00
Total	0.00	0.00

[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>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
Total			0.00

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

			Kshs	Kshs
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
Total			0.00	0.00

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	17,245,204.75	0.00
Cash in hand	0.00	0.00
Cash equivalents (short-term deposits)	0.00	0.00
Imprest	0.00	0.00
Receivables	0.00	0.00
Payables	0.00	0.00
Total	17,245,204.75	0.00

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0.00	0.00
Cash in hand	0.00	0.00
Cash equivalents (short-term deposits)	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

Imprest	0.00	0.00
Receivables	0.00	0.00
Payables	0.00	0.00
Total	0.00	0.00

H. M. M. M.

KWAZULU-NATAL CONSTITUENCY
DEVELOPMENT FUND
ACCOUNT MANAGER
09 SEP 2014
A. M. M. M.

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

FIXED ASSET REGISTER 2013/2014											
ASSET A/C	ASSET CODE	DESCRIPTION	SERIAL NO	LOCATION/SEGMENT		USER	CLASS	SUB-CLASS	COST	DATE OF PURCHASE	REMARKS
				County	Constituency						
	CDF/114/001	OFFICE TABLE		T/NZOIA	KWANZA	MR. TANUI	Tangible	Fixture & Fittings	10,500	2007	
	CDF/114/002	CHEST OF DRAWERS		T/NZOIA	KWANZA	MR. TANUI	Tangible	Fixture & Fittings	9,500	2007	
	CDF/114/003	OFFICE CHAIR		T/NZOIA	KWANZA	MS WANJALA	Tangible	Fixture & Fittings	6,990	2006	
	CDF/114/004	OFFICE TABLE		T/NZOIA	KWANZA	BROKEN	Tangible	Fixture & Fittings	12,500	2006	
	CDF/114/005	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/006	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/007	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/008	CONFERENCE CHAIR		T/NZOIA	KWANZA	BROKEN	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/009	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/010	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/011	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/012	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/013	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/014	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

	CDF/114/015	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/016	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/017	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/018	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/019	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/020	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/021	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/022	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/023	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/024	CONFERENCE CHAIR		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	3,000	2006	
	CDF/114/025	OFFICE CHAIR		T/NZOIA	KWANZA	PUBLIC	Tangible	Fixture & Fittings	6,990	2006	
	CDF/114/026	OFFICE CHAIR		T/NZOIA	KWANZA	PUBLIC	Tangible	Fixture & Fittings	3,489	2006	
	CDF/114/027	OFFICE CHAIR		T/NZOIA	KWANZA	PUBLIC	Tangible	Fixture & Fittings	3,489	2006	
	CDF/114/028	OFFICE TABLE		T/NZOIA	KWANZA	MS WANJALA	Tangible	Fixture & Fittings	12,500	2006	
	CDF/114/029	CONFERENCE TABLE		T/NZOIA	KWANZA	CDFC	Tangible	Fixture & Fittings	16,000	2006	
	CDF/114/030	OFFICE CABINET		T/NZOIA	KWANZA	MS WANJALA	Tangible	Fixture & Fittings	16,129	2006	
	CDF/114/031	OFFICE CABINET		T/NZOIA	KWANZA	MS WANJALA	Tangible	Fixture & Fittings	20,000	2009	
	CDF/114/032	PHOTO COPIER		T/NZOIA	KWANZA	MS WANJALA	Tangible	EQUIPMENT	149,000	2006	
	CDF/114/033	AIR FAN		T/NZOIA	KWANZA	MS WANJALA	Tangible	LOOSE TOOLS	2,889	2006	
	CDF/114/034	COMPUTER SYSTEM		T/NZOIA	KWANZA	BROKEN	Tangible	EQUIPMENT	33,000	2006	
	CDF/114/035	SCANNER	ISS1602219SSOT	T/NZOIA	KWANZA	MS WANJALA	Tangible	EQUIPMENT	6,999	2006	
	CDF/114/036	TRASH BIN		T/NZOIA	KWANZA	MR. TANUI	Tangible	LOOSE TOOLS	94	2006	
	CDF/114/037	TRASH BIN		T/NZOIA	KWANZA	MS WANJALA	Tangible	LOOSE TOOLS	94	2006	
	CDF/114/038	STACK OF IN/OUT TRAYS		T/NZOIA	KWANZA	MR TANUI	Tangible	LOOSE TOOLS	2,716	2006	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

	CDF/114/039	STAPLER	39(24/6)or 35(26/6)	T/NZOIA	KWANZA	MR TANUI	Tangible	LOOSE TOOLS	394	2008	
	CDF/114/040	STAPLER		T/NZOIA	KWANZA	MS WANJALA	Tangible	LOOSE TOOLS	219	2008	
	CDF/114/041	OFFICE CALCULATOR		T/NZOIA	KWANZA	MR TANUI	Tangible	EQUIPMENT	2,500	2007	
	CDF/114/042	WALL CLOCK		T/NZOIA	KWANZA	MS WANJALA	Tangible	EQUIPMENT	800	2008	
	CDF/114/043	EXTENSION CABLE		T/NZOIA	KWANZA	MS WANJALA	Tangible	LOOSE TOOLS	999	2007	
	CDF/114/044	EXTENSION CABLE		T/NZOIA	KWANZA	MS WANJALA	Tangible	LOOSE TOOLS	1,800	2006	
	CDF/114/045	IN AND OUT TRAY		T/NZOIA	KWANZA	MR WASWA	Tangible	LOOSE TOOLS	340	2009	
	CDF/114/046	IN AND OUT TRAY		T/NZOIA	KWANZA	MR WASWA	Tangible	LOOSE TOOLS	340	2006	
	CDF/114/047	IN AND OUT TRAY		T/NZOIA	KWANZA	MR WASWA	Tangible	LOOSE TOOLS	340	2006	
	CDF/114/048	IN AND OUT TRAY		T/NZOIA	KWANZA	MR WASWA	Tangible	LOOSE TOOLS	340	2006	
		ISUZU LORRY NQR 8TON		T/NZOIA	KWANZA	WITH DEALER	Tangible	VEHICLES	4,500,000	2007	
		OFFICE		T/NZOIA	KWANZA	UNUSED	Tangible	BUILDINGS	3,750,000	2007	
	CDF/114/049	EXTENSION CABLE		T/NZOIA	KWANZA	MR TANUI	Tangible	LOOSE TOOLS	1,500	2011	
	CDF/114/050	EXTENSION CABLE		T/NZOIA	KWANZA	MR TANUI	Tangible	LOOSE TOOLS	1,700	2011	
	CDF/114/051	LG DVD PLAYER	202INGQ405319	T/NZOIA	KWANZA	PUBLIC	Tangible	EQUIPMENT	5,000	2011	
	GKA0699	NISSAN URVAN DIESEL		T/NZOIA	KWANZA	CDFC	Tangible	VEHICLES	2,852,035	2011	
	CDF/114/52 (1)	SONY DIGITAL CAMERA	4086815	T/NZOIA	KWANZA	MATHEW	Tangible	EQUIPMENT	bought directly by the Board	2011	
	CDF/114/52(2)	HP COMPUTER SYSTEM	CNC95IQHG3	T/NZOIA	KWANZA	MR TANUI	Tangible	EQUIPMENT	bought directly by the Board	2011	
									(Headquarters)		
	CDF/114/53	BROAD BAND LIVE MODEM AND 56		T/NZOIA KWANZA		MS WANJALA Tangible EQUIPMENT			3990	2012	
		LANDLINE PHONE									
	CDF/114/54	UPS		T/NZOIA KWANZA		MS WANJALA	Tangible	EQUIPMENT	7,000	2012	
	CDF/114/055	CABINATE FILING STEEL -									
		4-DRAWER		T/NZOIA KWANZA		MR.TANUI	TANGIBLE	FIXTURE&FITT ING	18,995	2012	
	CDF/114/056	CABINATE FILING STEEL -									
		3-DRAWER		T/NZOIA KWANZA		MR.MTENDE	TANGIBLE	FIXTURE&FITT ING	17,730	2012	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

CDF/114/057	CABINATE FILING STEEL -				DA'S OFFICE					
	3-DRAWER			T/NZOIA KWANZA	MR MUIKUT	TANGIBLE	FIXTURE&FITTING	17,730	2012	
CDF/114/058	CABINATE FILING STEEL -				DDO					
	4 DRAWER			T/NZOIA KWANZA	MR RUTO	TANGIBLE	FIXTURE FITTING	18,995	2012	
CDF/114/059	HYDRAULIC JACK 16 TONE			T/NZOIA KWANZA	JUMA(DRIVER)	TANGIBLE	EQUIPMENT	6,710	2012	
CDF/114/060	PAPER PUNCH			T/NZOIA KWANZA	MR.TANUI	TANGIBLE	LOOSE TOOLS	350	2012	
CDF/114/061	WALL CLOCK			T/NZOIA KWANZA	MR.TANUI	TANGIBLE	EQUIPMENT			
CDF/114/062	CONFERENCE CHAIR			T/NZOIA KWANZA	CDFC	TANGIBLE	FIXTURE&FITTING	3,000	2006	
CDF/114/063	CONFERENCE CHAIR			T/NZOIA KWANZA	CDFC	TANGIBLE	FIXTURE&FITTING	3,000	2006	
CDF/114/064	PAPER PUNCH			T/NZOIA KWANZA	CDFC CHAIRMAN	TANGIBLE	EQUIPMENT			2013
CDF/114/065	OFFICE SCANNER	CN2CBVH03P		T/NZOIA KWANZA	MR. TANUI	TANGIBLE	EQUIPMENT	bought directly by the Board		2013
CDF/114/066	OFFICE TABLE			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	50,000	2014	
CDF/114/067	OFFICE CHAIR			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	39,000	2014	
CDF/114/068	VISITORS CHAIR			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,500	2014	
CDF/114/069	VISITORS CHAIR			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,500	2014	
CDF/114/070	VISITORS CHAIR			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,500	2014	
CDF/114/071	VISITORS CHAIR			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,500	2014	
CDF/114/072	WATER DISPENSER			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	EQUIPMENT	26,250	2014	
CDF/114/073	PRESIDENT PORTRAIT			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	EQUIPMENT	3,000	2014	
CDF/114/074	PAPER TRAY			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	EQUIPMENT	2,000	2014	
CDF/114/075	BOOK RACK			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	35,000	2014	
CDF/114/076	OFFICE TABLE			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	26,000	2014	
CDF/114/077	OFFICE CHAIR EXECUTIVE			T/NZOIA KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	30,000	2014	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

CDF/114/078	VISTORS CHAIR		T/NZOIA	KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,000	2014	
CDF/114/079	VISTORS CHAIR		T/NZOIA	KWANZA	MR. KWANUSU	TANGIBLE	FIXTURE&FITTING	11,000	2014	
CDF/114/080	OFFICE TABLE		T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	FIXTURE&FITTING	26,000	2014	
CDF/114/081	OFFICE CHAIR EXECUTIVE		T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	FIXTURE&FITTING	30,000	2014	
CDF/114/082	VISTORS CHAIR		T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	FIXTURE&FITTING	11,000	2014	
CDF/114/083	VISITORS CHAIR		T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	FIXTURE&FITTING	11,000	2014	
CDF/114/084	OFFICE TABLE		T/NZOIA	KWANZA	MS WANJALA	TANGIBLE	FIXTURE&FITTING	25,000	2014	
CDF/114/085	SECRETARY CHAIR		T/NZOIA	KWANZA	MS WANJALA	TANGIBLE	FIXTURE&FITTING	8,000	2014	
CDF/114/086	DOOR MAT (HEAVY DUTY SISAL)		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	30,000	2014	
CDF/114/087	MUD SCRAPER (STEEL)		T/NZOIA	KWANZA		TANGIBLE	FIXTURE&FITTING	2,000	2014	
CDF/114/088	MOPPING STICK		T/NZOIA	KWANZA	MR. ANTONY	TANGIBLE	FIXTURE&FITTING	800	2014	
CDF/114/089	MOPPING PLASTIC		T/NZOIA	KWANZA	MR. ANTONY	TANGIBLE	FIXTURE&FITTING	800	2014	
CDF/114/090	WATER BUCKET		T/NZOIA	KWANZA	MR. ANTONY	TANGIBLE	FIXTURE&FITTING	500	2014	
CDF/114/091	WASTE BUCKET		T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	FIXTURE&FITTING	500	2014	
CDF/114/092	WASTE BUCKET		T/NZOIA	KWANZA	MS WANJALA	TANGIBLE	FIXTURE&FITTING	500	2014	
CDF/114/093	WASTE BUCKET		T/NZOIA	KWANZA	MR.KWANUSU	TANGIBLE	FIXTURE&FITTING	500	2014	
CDF/114/094	WASTE BUCKET		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	500	2014	
CDF/114/095	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/096	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/097	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/098	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

CDF/114/099	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/100	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/101	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/102	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/103	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/104	CONFERENCE CHAIRS		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	10,000	2014	
CDF/114/105	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/106	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/107	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/108	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/109	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/110	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/111	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/112	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/113	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/114	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/115	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/116	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/117	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/118	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	
CDF/114/119	HIGH QUALITY PLASTIC CHAIR		T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014	

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

CDF/114/120	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/121	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/122	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/123	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/124	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/125	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/126	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/127	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/128	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/129	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/130	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/131	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/132	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/133	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/134	HIGH QUALITY PLASTIC CHAIR	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	FIXTURE&FITTING	1,200	2014
CDF/114/135	FLAT SCREEN TV 22" & AERIAL	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	EQUIPMENT	35,000	2014
CDF/114/136	TV TABLE	T/NZOIA	KWANZA	PUBLIC	TANGIBLE	EQUIPMENT	20,000	2014
CDF/114/137	NEW TOYOTA L/CRUISER(STATION WAGON) GK8874F	T/NZOIA	KWANZA	CDFC	TANGIBLE	VEHICLE	5,700,000	2014
CDF/114/138	TOSHIBA LAPTOP	T/NZOIA	KWANZA	MR. TANUI	TANGIBLE	EQUIPMENT	46,400	2014

Handwritten signature

09 SEP 2014
 Sign: *Handwritten signature*

CONSTITUENCIES DEVELOPMENT FUND – KWANZA CONSTITUENCY

Reports and Financial Statements

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

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
40,621,165.00	2013/2014
OTHER RECEIVABLES (SPECIFY)	
0.00	

18.3 PAYABLES

	Kshs	Kshs
	0.00	0.00
	0.00	0.00

18.4 FUNDS DUE TO PROJECTS

Kshs. 40,621,165.00

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT (kshs)	FINANCIAL YEAR
DEP 07/2012/2013/543	61,167,654.90	2012/2013
DP 07/2013/2014/342	2,000,000.00	2013/2014
DEP 07/2012/2013/629	16,682,087.70	2012/2013
DEP 07/2013/2014/390	38,621,165.00	2013/2014
	118,470,907.60	

[Handwritten signature]

CONSTITUENCIES DEVELOPMENT FUND
 ACCOUNT MANAGER
 09 SEP 2014
 Sign *[Handwritten signature]*

