

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Paper laid
By the leader of
Majority Party
Hon. Akin Oluoch

on 13/10/2015
[Signature]



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
KINANGOP CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statement of Constituencies Development Fund - Kinangop Constituency set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows for the year then ended, summary statement of appropriation 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 independent opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks 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.

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. Unsupported Expenditure – Grants to Primary Schools

During the year ended 30 June 2014, Kinangop Constituencies Development Fund transferred a total of Kshs.19,250,000 to various primary schools in Kinangop Constituency to complete various classroom projects. However, no expenditure returns from these schools showing how the funds were utilized were made available for audit verification.

In the circumstances, the propriety of the above expenditure could not be confirmed.

2. Unsupported Bursaries

Payment of bursaries amounting to Kshs.20,523,118 was made during the year under review to various school and colleges. However, no confirmations were made to acknowledge receipt of the funds.

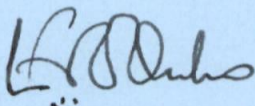
Consequently, it has not been possible to ascertain whether the bursaries reached the intended beneficiaries and were properly accounted for as at 30 June 2014.

3. Cash and cash Equivalent

The Statement of Financial Assets and Liabilities under review reflects cash and cash equivalent balance of Kshs.32,819,910.85 as at 30 June 2014. Included in the cash and cash equivalent balance were stale cheques amounting to Kshs.2,501,887 which have remained outstanding for a period beyond six (6) months. No explanation has been provided as to why stale cheques had not been reversed in the cash book.

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 – Kinangop Constituency as at 30 June 2014, and of its Financial Performance and of its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards, and C.D.F Act, 2013.



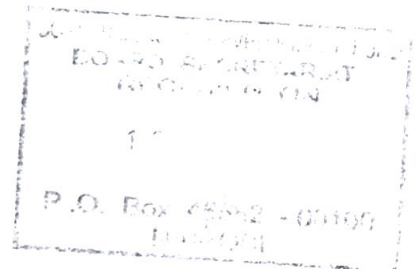
Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 September 2015

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[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KINANGOP

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 – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Harrison Wachira
3.	District Accountant	Peter Kimani

(d) Fiduciary Oversight Arrangements

1. James Mbugua Wangui
2. John Maina Kairu
3. Albert Maina Winston Muhigo
4. Jecinta Wairimu Kiiru
5. Mary Mwhaki Muiruri
6. Hellen Wanja Njau
7. Joseph Karanja Karinga
8. Andrew Muiruri Guuru
9. Fund Account Manager
10. Deputy County Commissioner

(e) Entity Headquarters

**Kinangop CDF
Nyandarua South District HQ
P.O. Box 430-20318
North Kinangop -Engineer**

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0723257187

E-mail: kinangopcdf@yahoo.com

(g) Entity Bankers

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

1. Equity Bank Ltd
Engineer Branch
0200295239050

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(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 Kinangop *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 Kinangop *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 Kinangop *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 Kinangop *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 Kinangop *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 Kinangop *CDF* financial statements were approved and signed on 15/9/ 2014.



John Maina
Chairman - CDFC



Harrison Wachira
Fund Account Manager

I. STATEMENT OF RECEIPTS AND PAYMENTS

KINANGOP CDF
Reports and Financial Statements
For the year ended June 30, 2014

For the year ended June 30, 2014
RECEIPTS

Transfers from Other Government Entities
 Proceeds from Sale of Assets
 Other Receipts(hire of grader, tenders etc)

Note	2013-2014 Kshs	2012-2013 Kshs
1	134,318,395.00	-
2	-	-
3	-	-
	134,318,395.00	-

TOTAL RECEIPTS

PAYMENTS

Compensation of Employees
 Use of goods and services
 Committee meetings allowances
 Transfers/grant to Other Central Government Units
 Other grants and transfers (bursary, mocks & PMCs)
 Employer contribution to NSSF
 Acquisition of Assets
 Other Payments(bank charges, penalties)

4	2,111,046.40	-
5	3,498,338.60	-
6	4,143,000.00	-
7	35,288,430.00	-
8	58,382,104.50	-
9	30,627.00	-
10	2,000,000.00	-
11	-	-
	105,453,546.50	-

TOTAL PAYMENTS

SURPLUS/DEFICIT

	28,864,848.50	-
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on 15/9/2014 and signed by:



John Maina
 Chairman - CDFC



Harrison Wachira
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (reconciled cash book)	12	32,819,910.35	-
Cash Balances	13	-	-
Cash Equivalents	15	-	-
Outstanding Imprests	14	-	-
		<hr/>	-
TOTAL FINANCIAL ASSETS		<u>32,819,910.35</u>	
LESS: FINANCIAL LIABILITIES			
		<hr/>	-
TOTAL LIABILITIES/ NET FIN LIA		<u>-</u>	-
NET FINANCIAL ASSETS & LIABILITIES		<u>32,819,910.35</u>	-
 REPRESENTED BY			
Fund balance b/fwd	16	3,955,061.85	-
Surplus/Deficit for the year		28,864,848.50	-
Prior year adjustments	17	-	-
NET FINANCIAL POSSITION		<u>32,819,910.35</u>	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on 15/9 2014 and signed by:



John Maina
Chairman - CDFC



Harrison Wachira
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

STATEMENT OF CASHFLOW

Receipts for operating income

Transfers from Other Government Entities	1	134,318,395.00	-
Reimbursements and Receipts		-	-
Other Revenues	3	-	-
Totals for receipts		134,318,395.00	-

Payments for operating expenses

Compensation of Employees	4	2,111,046.40	-
Use of goods and services	5	3,498,338.60	-
Committee expenses	6	4,143,000.00	-
Transfers to Other Government Units	7	35,288,430.00	-
Other grants and transfers	8	58,382,104.50	-
Social Security Benefits	9	30,627.00	-
Acquisition of assets	10	-	-
Other Expenses	11	-	-
Totals for payments		103,453,546.50	-

Adjusted for:

Changes in receivables		-	-
Changes in payables		-	-
Adjustments during the year		-	-

Net adjustments s/d align="right">- align="right">-

Net cashflow from operating activities align="right">a align="right">30,864,848.50 align="right">-

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(2,000,000.00)	-
Net cash flows from Investing Activities	b	(2,000,000.00)	-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

CASHFLOW FROM FINANCING ACTIVITIES

Proceeds from Domestic Borrowings	-	-
Proceeds from Foreign Borrowings	-	-

Net cash flow from financing activities	c	-	-
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NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT (a+b+c)		28,864,848.50	-
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Cash and cash equivalent at BEGINNING of the year (opening balance)	20	3,955,061.85	-
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Cash and cash equivalent at END of the year (closing balance)	d	32,819,910.35	-
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NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT		28,864,848.50	-
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kinangop CDF financial statements were approved on _____ 2014 and signed by:



John Maina
Chairman - CDFC




Harrison Wachira
Fund Account Manager

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	1,683,456.00	106,468.00	1,789,924.00	1,789,924.00	-	-
Use of goods and services	3,272,000.00	226,338.60	3,498,338.60	3,498,338.60	-	-
Committee exoenses	3,772,424.00	370,576.00	4,143,000.00	4,143,000.00	-	-
Transfers to Other Government Units	35,288,430.00	-	35,288,430.00	35,288,430.00	-	-
Other grants and transfers	58,382,104.50	-	58,382,104.50	58,382,104.50	-	-
Social Security Benefits	21,600.00	9,027.00	30,627.00	30,627.00	-	-
Acquisition of Assets	2,000,000.00	-	2,000,000.00	2,000,000.00	-	-
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	104,420,014.50	712,409.60	105,132,424.10	105,132,424.10	-	-

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


John Maina
 Chairman - CDFC


Harrison Wachira
 Fund Account Manager

I. 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. 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 – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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 – KINANGOP CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1330400		1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES	
	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
1330407	Transfers from Central government entities		
	NMB AIE A65427 dated 15/07/2013	53,688,167.00	-
	NMB AIE A709944 dated 16/12/2013	2,000,000.00	-
	NMB AIE A735545 dated 09/01/2014	30,252,091.20	-
	NMB AIE A750091 Dated 30.05.14	24,189,068.40	-
	NMB AIE Dated 30.06.14	24,189,068.40	-
1330408	Conditional grants	-	-
TOTAL		134,318,395.00	-

3510000		2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings	-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of office and general equipment	-	-
Total		-	-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

1400000		3 OTHER RECEIPTS	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sales of tender document	-	-
1450207	Other Receipts Not Classified Elsewhere	-	-
Total		-	-
2110000		4 COMPENSATION OF EMPLOYEES	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2110201	Basic salaries of permanent employees	1,789,924.00	-
2110202	Basic wages of temporary employees	-	-
	Personal allowances paid as part of salary	-	-
2110301	House allowance	-	-
2110314	Transport allowance	245,600.00	-
2110320	Leave allowance	-	-
2110326	Other personnel payments-Gratuity	75,522.40	-
Total		2,111,046.40	-
2200000		5 USE OF GOODS AND SERVICES	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services	208,359.60	-
2210104	Office rent	-	-
2210200	Communication, supplies and services	120,920.00	-
2213000	Domestic travel and subsistence	252,000.00	-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

2210500	Printing, advertising and information supplies & services	143,780.00	-
2210600	Rentals of produced assets	-	-
2210700	Training expenses	-	-
2210800	Hospitality supplies and services	-	-
2210900	Insurance costs	-	-
2211000	Specialised materials and services- Strategic plan	2,000,000.00	-
2211100	Office and general supplies and services	9,500.00	-
2211200	Fuel, oil & lubricants	-	-
2211300	Other operating expenses-hire of tents & vehicle expenses	628,409.00	-
2220100	Routine maintenance – vehicles and other transport equipment	135,370.00	-
2220200	Routine maintenance – other assets	-	-
	Total	3,498,338.60	-

2210800 **6 COMMITTEE EXPENSES**

2210809	Sitting allowances	1,848,000.00	-
2210809	M and E allowance	2,180,000.00	-
2210802	Other committee expenses	115,000.00	-
		4,143,000.00	-

2630200 **7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities		
2630204 Transfers to primary schools	19,250,000.00	-
2630205 Transfers to secondary schools	15,908,430.00	-
2630206 Transfers to tertiary institution	-	-
2630207 Transfer to health institutions	130,000.00	-
TOTAL	35,288,430.00	-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

2640000		8 OTHER GRANTS AND OTHER PAYMENTS	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Scholarships and other educational benefits		
2640101	Bursary Secondary	16,951,973.00	
2640102	Bursary-Tertiary	3,434,407.00	
2640104	Bursary -Special schools	136,738.50	
2640105	Mocks & CATs	4,343,125.00	
2640504	Water	1,000,000.00	-
2640505	Food security	-	
2640506	Electricity	-	
2640507	Security	5,514,000.00	-
2640508	Roads	19,327,959.00	-
2640509	Sports	996,593.00	-
2640510	Environment	1,147,526.00	-
2640200	Emergency projects	5,529,783.00	-
Total		58,382,104.50	-
2120000		9 SOCIAL SECURITY BENEFITS	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	30,627.00	-
Total		30,627.00	-
310000		10 ACQUISITION OF ASSETS	
<u>Non Financial Assets</u>		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings-CDF office	2,000,000.00	-
3110302	Refurbishment of Buildings	-	-

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

3110701	Purchase of Vehicles and Other Transport Equipment	-	-
3110704	Purchase of bicycles & motor cycles	-	-
3110801	Overhaul of Vehicles and Other Transport Equipment	-	-
3111001	Purchase of office Furniture and General Equipment & fittings	-	-
3111002	Purchase of computers, printers, and other IT equipments	-	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	-	-
3111112	Purchase of software	-	-
3130101	Acquisition of lands	-	-
Total		<u>2,000,000.00</u>	<u>-</u>

11 OTHER PAYMENTS

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

12 Bank Accounts

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Name of Bank, Account No. & currency</i>	32,819,910.35	-
Total	<u>32,819,910.35</u>	<u>-</u>

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13 CASH IN HAND(IN HAND)

	2013 - 2014 Kshs	2012 - 2013 Kshs
Sale of tenders	-	-
Hire of graders	-	-
Hire of halls	-	-
Other receipts (<i>specify</i>)	-	-
Total	<u>-</u>	<u>-</u>

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>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-

Total

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Sale of tender docs held in banker chqs</i>	-	-
<i>Describe the nature of deposit</i>	-	-
<i>Describe the nature of deposit</i>	-	-
<i>Describe the nature of deposit</i>	-	-

Total

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16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	3,955,061.85	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables		
Payables		
Total	3,955,061.85	-

17 PRIOR YEAR ADJUSTMENTS

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

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OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

ITEM DESCRIPTION	MAKE	SERIAL NO. /REGISTRATION NO.	CHASSIS NO	YEAR OF PURCHASE	CONDITION	FINANCIER
LAPTOP	HP	CDF/089/001	3CF72008GN	06.08.08	NOT FUNCTIONAL	KNGP CDFC
COLOR SCANNER	BENQ	CDF/089/002	ISL7601949SS0T	06.08.08	NOT FUNCTIONAL	KNGP CDFC
GRADER	CAT	CDF/089/003	SHM 03125	2007	GOOD	KNGP CDFC
CONSTITUENCY VEHICLE	TOYOTA D/CAB	CDF/089/004	AHTFR22G006034932	2010	GOOD	KNGP CDFC
PA SYSTEM	VARIOUS	CDF/089/005	LIST ATTACHED	2010	GOOD	KNGP CDFC
NASHUATEC MP1600/2000 PHOTOCOPIER	NASHUATEC	CDF/089/006		2012	GOOD	KNGP CDFC
DESKTOP COMPUTER	INTEL DUO	CDF/089/007		2012	GOOD	KNGP CDFC
DESKTOP COMPUTER	INTEL DUO	CDF/089/008		2012	GOOD	KNGP CDFC
LAPTOP	HP 630	CDF/089/009		2012	GOOD	KNGP CDFC
LAPTOP	HP 630	CDF/089/010		2012	GOOD	KNGP CDFC

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EXTERNAL STORAGE	EXTERNAL STORAGE	CDF/089/01 1		2012	GOOD	KNGP CDFC
PROJECTOR	LCD	CDF/089/01 2		2012	GOOD	KNGP CDFC
OFFICE TABLE, SIZE 1800*2000*760MM; SIDE RETURN WITH TWO DRAWERS; 3 DRAWER MOBILE PEDESTAL ID 1680, WITH 1 SIDE RETURN TABLE WITH OPEN SHELF	ID 1045	CDF/089/01 3		2012	GOOD	KNGP CDFC
OFFICE TABLE 1600*800MM LONG, SIDE RETURN WITH 3 DRAWERS	ID 1880	CDF/089/01 4		2012	GOOD	KNGP CDFC
L SHAPED DESK 1200*1200*700MM VENEER FINISHED	4016	CDF/089/01 5		2012	GOOD	KNGP CDFC
3 PEDESTAL MOBILE 2 DRAWER IDMP-2D, 2 PEDESTAL FIXED 4DRAWER	IDFP -4D	CDF/089/01 6		2012	GOOD	KNGP CDFC

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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4 METTALIC ABINETS FOR STORING FILES AND BOOKS 5T - 4FT, 4 DRAWER	METTALIC CABINETS	CDF/089/01 7		2012	GOOD	KNGP CDFC
5 BOOK SHELF- WOODEN OPEN 800*350*1675M M HIGH	5005	CDF/089/01 8		2012	GOOD	KNGP CDFC
1 CONFERENCE TABLE 1800MM LONG*1200MM* 745MM HIGH FOR 6 PEOPLE, VERNEER FINISH	1DRC 2401 & 1	CDF/089/01 9		2012	GOOD	KNGP CDFC
CONFERENCE TABLE 1800MM LONG*1200MM* 745MM HIGH FOR 6 PEOPLE, VERNEER FINISH	1DRC 1801	CDF/089/02 0		2012	GOOD	KNGP CDFC
CONFERENCE TABLE 3800M LONG* 1200MM * 745 MM HIGH, OBLONG FOR 12 PEOPLE	CONFEREN CE TABLE	CDF/089/02 1		2012	GOOD	KNGP CDFC
3 COFFEE TABLES	2 ID CFT45 & 1 CFT 90	CDF/089/02 2		2012	GOOD	KNGP CDFC

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CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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For the year ended June 30, 2014

1 HIGH BACK CHAIR HAS PADDED ARMS FOR ADDED COMFORT. SYNCHRO TILT AND HEIGHT ADJUSTMENT MECHANISM	PV 52-001	CDF/089/02 3		2012	GOOD	KNGP CDFC
3 HIGH BACK CHAIR IN FABRIC (F0001)- ,WITH ARMS FOR ADDED COMFORT. TILT AND HEIGHT ADJUSTMENT MECHANISM	HIGH BACK CHAIR	CDF/089/02 4		2012	GOOD	KNGP CDFC
2 HIGH BACK CHAIR IN FABRIC (F0001)- ,WITH ARMS FOR ADDED COMFORT. TILT AND HEIGHT ADJUSTMENT MECHANISM	HIGH BACK CHAIR	CDF/089/02 5		2012	GOOD	KNGP CDFC
8 VISITORS CHAIRS IN FABRIC- ARMS FOR COMFORT , BLACK	F128	CDF/089/02 6		2012	GOOD	KNGP CDFC
12 VISITORS CHAIRS , SLEIGH BASE WITH ARMS 3322	VISITORS CHAIRS	CDF/089/02 7		2012	GOOD	KNGP CDFC

CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

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4 VISITORS HAIRS , SLEIGH BASE WITH ARMS 3322	VISITORS CHAIRS	CDF/089/02 8		2012	GOOD	KNGP CDFC
2 EASY CHAIR	BOGORIA	CDF/089/02 9		2012	GOOD	KNGP CDFC
L SHAPED DESK 1200*1200*700M M VENEER FINISHED	4016	CDF/089/03 0		2012	GOOD	KNGP CDFC
20 COMPUTER ROOM WORKSTATIONS TO DETAIL	WORKSTAT IONS	CDF/089/03 1		2012	GOOD	KNGP CDFC
2 HIGH BACK CHAIR IN FABRIC - ,WITH ARMS FOR ADDED COMFORT. TILT AND HEIGHT ADJUSTMENT MECHANISM	F0001	CDF/089/03 2		2012	GOOD	KNGP CDFC
20 COMP/SECT CHAIR W/OUT ARM	A009	CDF/089/03 3		2012	GOOD	KNGP CDFC
REFRIGERATOR, 8.5 RA-23 WHITE	SAMSUNG	CDF/089/03 4		2012	GOOD	KNGP CDFC
MICROWAVE OMW 2000D5	OHMS 20L	CDF/089/03 5		2012	GOOD	KNGP CDFC
GAS COOKERS, 5694 EB /303 WITH 9KG UNIVERSAL GAS CYLINDER	RAMTON	CDF/089/03 6		2012	GOOD	KNGP CDFC



CONSTITUENCIES DEVELOPMENT FUND – KINANGOP CONSTITUENCY

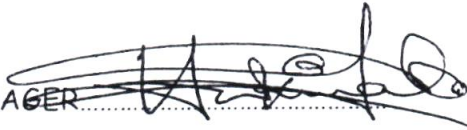
Reports and Financial Statements

For the year ended June 30, 2014

138 CURTAIN BLINDING (M SQUARE)	CURTAIN BLINDING	CDF/089/03 7		2012	GOOD	KNGP CDFC
20 DESKTOP COMPUTERS, 32GHZ, 1GBRAM, 40GB HDD, CD – ROM, 19" LCD SCREENS, KEYBOARDS & MOUSE.	HP INTEL PENTIUM	CDF/089/03 8		2012	GOOD	KNGP CDFC
CDF OFFICE		CDF/089/03 9		2012	GOOD	KNGP CDFC

CERTIFIED BY

NAME OF FUND ACCOUNT MANAGER



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