

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
TONGAREN CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA

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NAIROBI

## KENYA NATIONAL AUDIT OFFICE

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

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Tongaren Constituency set out on pages 4-21, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments 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 14 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**

The 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 13 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on the financial statements based on the audit and report with the provisions of Section 15(2) of the Public Audit Act 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with 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 controls. 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. Accuracy of the Financial Statements**

The financial statements for the year ended 30 June 2014 presented by Tongaren CDF Committee do not include the statement of cash flows and statement of accumulated funds as required by IPSAS.

In the circumstances, the completeness and accuracy of the financial statements for the year then ended 30 June 2014 could not be confirmed.

#### **2. Ownership of Land**

The Constituency Development Fund Committee purchased various parcels of land during the year worth Kshs.4,000,000. However, the purchase transactions are only supported by sale agreements some of which are not fully signed.

Consequently, it has not been possible to confirm the ownership of the parcels of land worth Kshs.4,000,000 as at 30 June 2014.

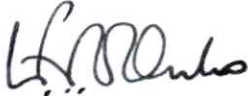
#### **3. Cash and Cash Equivalents**

The statement of assets and liabilities as at 30 June 2014 reflects cash and cash equivalents balance of Kshs.10,419,796.50. However, included in the balance is unsupported outstanding imprest of Kshs.1,033,090.00 (Note 14) held by one officer. As a result, it has not been possible to confirm the completeness of the cash and cash equivalents balance of Kshs.10,419,796.50

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014 and of its financial performance for then year ended, in accordance with International Public Sector Accounting

Standards and complies with the CDF Act, 2013 and the Public Finance Management Act, 2012.



Edward R.O. Ouko, CBS  
AUDITOR-GENERAL

**NAIROBI**

**12 May 2015**

[30<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – TONGAREN**

**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 – TONGAREN CONSTITUENCY**  
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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Carolyne Wanyonyi
3.	District Accountant	Zablon Onkoba

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazzetted*

1. Bernerd Bifwoli –Chairman
2. Stephen Khisa –Man nominee youth
3. Scovia Mutete –Woman nominee youth
4. Timothy Walucho –Nominee from NGO
5. Rose Imbega –Woman nominee
6. David Juma Wanyonyi –Person with disability
7. Maurice Chagalwa –Man nominee
8. Janet Wasike –Woman Nominee
9. Mutua Mbella –Sub-county commissioner

**CONSTITUENCIES DEVELOPMENT FUND – TONGAREN CONSTITUENCY**

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**(e) Entity Headquarters**

**Tongaren Constituency Office**  
P.O. Box 214 Naitiri

**(f) Entity Contacts**

Telephone: (254) 0727625192  
E-mail: [cdf.tongaren@cdf.go.ke](mailto:cdf.tongaren@cdf.go.ke)

**(g) Entity Bankers**

Constituency CDF main banker (provide the bank, branch, account number and address)  
Co- operative Bank  
Kimilili Branch  
A/C No:01141470213900

**(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

**ONSTITUENCIES DEVELOPMENT FUND – TONGAREN CONSTITUENCY**  
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**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 Tongaren constituency *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 Tongaren *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 Tongaren *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 Tongaren *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 Tongaren *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 Tongaren *CDF* financial statements were approved and signed on 23/4/15 2014.



**Mr. Benard Bifwoli**  
**Chairman - CDFC**



**Carolyne Wanyonyi**  
**Fund Account Manager**



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**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	84,144,074.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>84,144,070.00</b>	
<b>PAYMENTS</b>			
Compensation of employees	4	1,325,210.00	-
Use of goods and services	5	583,370.50	-
Committee Expenses	6	3,187,584.00	-
Transfers to Other Government Units	7	34,900,000.00	-
Other grants and transfers	8	32,761,203.00	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	2,000,000.00	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>74,757,367.50</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>9,386,706.50</b>	<b>-</b>

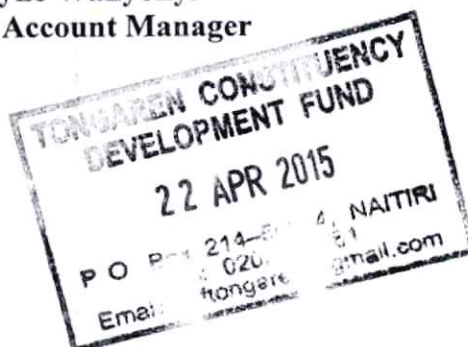
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Tongaren CDF financial statements were approved on 22/4/15 2014 and signed by:



**Mr. Benard Bifwoli**  
**Chairman - CDFC**



**Carolyn Wanyonyi**  
**Fund Account Manager**




**CONSTITUENCIES DEVELOPMENT FUND – TONGAREN CONSTITUENCY**  
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**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	9,386,706.50	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprest	14	1,033,090.00	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	0	
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,419,796.50</b>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	
Surplus/Deficit for the year		9,386,706.50	
Prior year adjustments	17		
<b>NET LIABILITIES</b>		<b>9,386,706.50</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Tongaren CDF financial statements were approved on 22/4/15 2014 and signed by:

  
**Mr. Benard Bifwoli**  
**Chairman - CDFC**

  
**Carolyn Wanyonyi**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND**  
**22 APR 2015**  
 P O Box 214-501  
 Email: tongare@gmail.com

**CONSTITUENCIES DEVELOPMENT FUND - TONGAREN CONSTITUENCY**  
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**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	1,900,000	-	1,900,000	1,325,210	574,790	30
Use of goods and services	383,697	-	383,697	583,370.50	(199,673.50)	52
Interest payments	3,496,084	-	3,496,084	3,187,584	308,500	9
Subsidies	36,900,000	-	36,900,000	36,900,000	-	0
Transfers to Other Government Units	35,326,066	-	35,326,066	32,761,203	2,564,863	7
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets						
Other Payments						
<b>TOTALS</b>						

The Tongaren CDF financial statements were approved on 22/4/15 2014 and signed by:

*[Signature]*  
**Mr. Benard Bifwoli**  
**Chairman - CDFC**  
**22 APR 2015**

*[Signature]*  
**Carolyn Wanyonyi**  
**Fund Account Manager**

P O Box 214-50004, NAITIRI  
 020 51  
 Email: tongaren@gmail.com

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**CONSTITUENCIES DEVELOPMENT FUND - TONGAREN CONSTITUENCY**

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**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

**b) Recognition of revenue and expenses**

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

**c) In-kind contributions**

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

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include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

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

**f) Budget**

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

**g) Comparative figures**

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

**h) Subsequent events**

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

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**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...2013/2014/141	2,000,000.00	0
	AIE NO...2013/2014/219	31,657,629.60	0
	AIE NO ...2013/2014/480	46,003,689.40	0
Conditional grants	AIE NO....2013/2014/480	4,482,755.00	0
	AIE NO...	-	
	<b>TOTAL</b>	<b>84,144,074.00</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 – 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
<b>Total</b>	<b>00</b>	<b>00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER REVENUES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>00</b>	<b>00</b>

**4. COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	1,276,330.00	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	48,880.00	0
<b>Total</b>	<b>1,325,210.00</b>	<b>00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	300,000	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel,oils and lubricants	283,370.50	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>583,370.50</b>	<b>-</b>

**6. Committee expenses**

**COMMITTEE EXPENSES**  
**3,187,584**

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	34,900,000	0
Transfers to Counties (insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	<b>34,900,000</b>	<b>0</b>

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**8. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	12,530,948	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	20,230,255	-
Other capital grants and transfers	-	-
<b>Total</b>	<b>32,761,203</b>	<b>-</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	XX	XX
Social security benefits in cash and in kind	XX	XX
Employer Social Benefits in cash and in kind	XX	XX
<b>Total</b>	<b>XX</b>	<b>XX</b>

**10. ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	XX	XX
Construction of Buildings	XX	XX
Refurbishment of Buildings	2,000,000.00	XX
Construction of Roads	XX	XX
Construction and Civil Works	XX	XX
Overhaul and Refurbishment of Construction and Civil Works	XX	XX
Purchase of Vehicles and Other Transport Equipment	XX	XX
Overhaul of Vehicles and Other Transport Equipment	XX	XX
Purchase of Household Furniture and Institutional Equipment	XX	XX
Purchase of Office Furniture and General Equipment	XX	XX
Purchase of Specialised Plant, Equipment and Machinery	XX	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	XX	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	XX	XX
Research, Studies, Project Preparation, Design & Supervision	XX	XX
Rehabilitation of Civil Works	XX	XX

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Acquisition of Strategic Stocks and commodities	xx	xx
Acquisition of Land	xx	xx
Acquisition of Intangible Assets	xx	xx
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises	xx	xx
Domestic Public Financial Institutions	xx	xx
Foreign financial Institutions operating Abroad	xx	xx
Other Foreign Enterprises	xx	xx
Foreign Payables - From Previous Years	xx	xx
<b>Total</b>	<b>2,000,000.00</b>	<b>xx</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

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

**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>Co-operative Bank Kimilili Branch</i>	Ksh.	-	9,386,706.50	-
<b>Total</b>				-

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**13. CASH IN HAND**

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

*[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>Carolyn Wanyonyi</i>	81,090.00	-	81,090.00
<i>Carolyn Wanyonyi</i>	40,000.00	-	40,000.00
<i>Carolyn Wanyonyi</i>	211,000.00	-	211,000.00
<i>Carolyn Wanyonyi</i>	155,500.00	-	155,500.00
<i>Carolyn Wanyonyi</i>	313,500.00	-	313,500.00
<i>Carolyn Wanyonyi</i>	20,000.00	-	20,000.00
<b>Total</b>			<b>1,033,090.00</b>

**15. Cash equivalents (short-term deposits)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount In foreign currency</b>	<b>Exchange rate</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<b>Total</b>			<b>-</b>	<b>-</b>

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**16 BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<hr/>	<hr/>
<i>[Provide short appropriate explanations as necessary]</i>	<hr/>	<hr/>

**17 PRIOR YEAR ADJUSTMENTS**

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

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**18 OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

<b>TONGAREN CONSTITUENCY DEVELOPMENT FUND ASSET REGISTER-WESTERN REGION BUNGOMA COUNTY</b>						
<b>ASSET NAME</b>	<b>VALUE</b>	<b>DATE OF PURCHASE</b>	<b>SERIAL NUMBER</b>	<b>WARRANTY IF ANY</b>	<b>LOCATION</b>	<b>CONDITION</b>
CDF OFFICE BLOCK	6,500,000.00	2011			MUKUYUNI	GOOD
DOUBLE CAB-ISUZU DMAX	4,344,000.00	2014	GKB166F		CDF	GOOD
MOTORBIKES TVSLX	60,000 00	2009	GKA498U		CDF	
MOTORBIKES TVSLX	60,000.00	2009	GKA895U		CDF	
DESK TOP-HPL1710	20,000 00	2009	CNC846Q5YX		ASS/ACC	GOOD
DESK TOP DELL		2013	CN-07C2R4-72872-312-C5PM		MANAGER	GOOD
DESK TOP-HP COMPAQLE1711	23,000.00	2009	3CQ9523WJC		SECRETARY	GOOD
LAPTOP-COMPAQ	25,000.00	2009	3CG849PTK8		ASS/ACC	GOOD
PRINTER HP LASSERJET1020	14,000.00	2009	CNCKH17865		ASS/ACC	GOOD
PRINTER HP PHOTOSMART		2009	Q8364A		SECRETARY	GOOD
PRINTER LASERJET PRO 400 M401DN		2014	PHHGG05984		MANAGER	GOOD
PHOTOCOPIER SHARP AR 203E	45,000.00	2010	15048121		CDF	GOOD
PHOTOCOPIER KYDCERA	180,000.00	2014	110-2KL3NL2		CDF	GOOD
SCANNER HP SCANJET 5590		2013	CNSCKVH1D5		MANAGER	GOOD
CPU OPTILEX360		2009	HFYTZ1S		ASS/ACC	GOOD
CPU OPTILEX3010		2013	56YMNW1		MANAGER	GOOD
CPU DELL		2009	AC-220V/3X/50HZ		SECRETARY	GOOD
UPS INTEX		2009	IT-600V		ASS/ACC	GOOD
UPS APC		2013	BX650C1-AF		MANAGER	GOOD
OFFICE PHONE-QUICKTEL	4,500.00	2013	3G-CDMA		CDF	GOOD
PROJECTOR SONY	6,500.00	2012	SINY VPEX100		CDF	GOOD

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GENERATOR HONDA	15,000.00	2012	SHP		CDF	GOOD
32" LCD FLAT SCREEN SONY	15,000.00	2012	SONY		CDF	GOOD
DVD SONY	7,000.00	2012	SONY		CDF	GOOD
810 SCH AMPLIFIER AHUJA	4,500.00	2012	810CHC		CDF	GOOD
KEYBOARD DELL		2009	MY-0DJ331-71619-92A		ASS/ACC	GOOD
KEYBOARD COMPAQ		2009	PUAU0927003936		SECRETARY	GOOD
KEYBOARD DELL		2013	KB212-B		MANAGER	GOOD
MOUSE DELL		2009	HS90213348Y		ASS/ACC	GOOD
MOUSE		2009	285986-011		SECRETARY	GOOD
MOUSE		2013	C-09RRC7		MANAGER	GOOD
CAMERA SONY HYBRID	8,000.00	2008	DCR-DVD610E		CDF	GOOD
BOARDROOM TABLE-WOODEN	30,000.00	2011	N/A		BOARDROOM	GOOD
12 EXECUTIVE CHAIRS		2011	N/A		BOARDROOM	GOOD
EXECUTIVE HIGHBACK CHAIR	7,500.00	2011	N/A		ADMIN	GOOD
OFFICE TABLE	6,500.00	2009	N/A		ADMIN	GOOD
EXECUTIVE LOWBACK CHAIR	1,800.00	2011	N/A		ASS/ACC	GOOD
EXECUTIVE OFFICE TABLE	7,000.00	2011	N/A		ASS/ACC	GOOD
EXECUTIVE HIGHBACK CHAIR	7,500.00	2011	N/A		CHAIRMAN	GOOD
EXECUTIVE OFFICE TABLE	7,800.00	2011	N/A		CHAIRMAN	GOOD
EXECUTIVE LOWBACK CHAIR	1,800.00	2011	N/A		SECRETARY	GOOD
SECRETARY TABLE	5,000.00	2011	N/A		SECRETARY	GOOD
COUNTER TOP	1,200.00	2011	N/A		SECRETARY	GOOD
COUNTER TOP	1,200.00	2011	N/A		RECEPTIONIST	GOOD
COMP TABLE	5,000.00	2011	N/A		SECRETARY	GOOD
COMP TABLE	6,800.00	2011	N/A		MANAGER	GOOD
COMP TABLE	6,800.00	2011	N/A		PATRON	GOOD

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COMP TABLE	5,000.00	2011	N/A		MANAGER	GOOD
COMP TABLE	5,000.00	2011	N/A		ASS/ACC	GOOD
COAT HUNGER	1,500.00	2011	N/A		CHAIRMAN	GOOD
COAT HUNGER	1,500.00	2011	N/A		PATRON	GOOD
SIDE TABLE	1,600.00	2011	N/A		RECEPTIONIST	GOOD
SIDE TABLE	1,600.00	2011	N/A		ASS/ACC	GOOD
EXECUTIVE HIGHBACK CHAIR	7,500.00	2011	N/A		PATRON	GOOD
EXECUTIVE OFFICE TABLE	21,500.00	2011	N/A		PATRON	GOOD
EXECUTIVE BOOK SHELVES	35,000.00	2011	N/A		PATRON	GOOD
EXECUTIVE SOFA SET	60,000.00	2011	N/A		PATRON	GOOD
WATER DISPENSER	10,000.00	2010	SFD060-EWD-351-100		CDF	GOOD
TENDER BOX	25,000.00	2011	N/A		CDF	GOOD
1 LINK CHAIR CUSHIONED	5,000.00	2011	N/A		BOARDROOM	GOOD
2 LINK CHAIRS UNCUSHIONED	9,500.00	2011	N/A		RECEPTIONIST	GOOD
EXECUTIVE LOWBACK CHAIR	1,800.00	2011	N/A		RECEPTIONIST	GOOD
8 VISITORS CHAIRS	24,000.00	2011	N/A		CDF	GOOD
OFFICE TABLE	6,500.00	2011	N/A		ASS/ADM	GOOD
PANEL TOPS	1,200.00	2011	N/A		ASS/ADM	GOOD
6 BLUE WOODEN CHAIRS	5,400.00	2010	N/A		CDF	NOT GOOD
2 RED WOODEN CHAIRS	3,000.00	2010	N/A		CDF	GOOD
GAS CYLINDER	3,000.00	2014	N/A		CDF	GOOD
METALIC FILE CABINET	16,000.00	2009	N/A		MANAGER	GOOD
2 WOODEN FILE CABINET	9,000.00	2010	N/A		ASS/ACC	GOOD
1 WOODEN FILE CABINET	3,500.00	2010	N/A		SECRETARY	GOOD
1 WOODEN FILE CABINET	4,500.00	2010	N/A		CDF	GOOD

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FILE CABINET	4,000.00	2011	N/A		PATRON	GOOD
FILE CABINET	4,000.00	2011	N/A		CHAIRMAN	GOOD
GIANT STAPPLER KANAGROO HD- 1224	750.00	2013	N/A		CDF	GOOD
2 MEDIUM STAPPLERS- KANGAROO	500.00	2011	N/A		CDF	GOOD
SMALL STAPPLER	250.00	2011	N/A		CDF	GOOD
GIANT PAPER PUCNH	570.00	2013	N/A		CDF	GOOD
2 MEDIUM PAPER PUNCHES	520.00	2013	N/A		CDF	GOOD
PAPER TRAY	200.00	2013	N/A		ASS/ACC	GOOD
PAPER TRAY	200.00	2013	N/A		ADMIN	GOOD
PAPER TRAY	200.00	2013	N/A		MANAGER	GOOD

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

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

**18.3 PAYABLES**

**Kshs**

0

**Kshs**

0

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

*18.4 FUNDS DUE TO PROJECTS*

<i>Lukhokhwe Health Centre</i>	896,551
Sango 1 Health Centre	896,551
Sango 2 Health Centre	896,551
Tabani Health Centre	896,551
Kibisi Health Centre	896,551
CDF Motor bike	545,490
Adimnstration	1,589,345.50
Emergency	2,303,611
Monitoring and Evaluation	384,739
Bursary	80,662
Environment	500
Sports	100

*18.5 DISBURSEMENTS FROM THE BOARD*

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
2013/2014/141	2,000,000	14/15
2013/2014/219	31,657,629.60	14/15
2013/2014/480	50,486,444	14/15