

REPUBLIC OF KENYA



paper laid
By the leader of
majority party
Hon. Aden Duwa

KENYA NATIONAL AUDIT OFFICE

on Tuesday
17/11/2015
[Signature]



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
TIATY 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 - TIATY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Tiaty Constituency, set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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 Opinion

1.0 Inaccuracies in the Financial Statements

- 1.1 It is indicated in the financial statements that the figures have been rounded off to the nearest thousands and also presented in thousands. However, the figures in these financial statements have not been rounded off to the nearest thousands or presented in thousands.
- 1.2 Note 18.4 to the financial statements reflect funds due to projects' balance of Kshs.47,931,843.35. However, the details of the projects were not availed for audit review.
- 1.3 The summary statement of appropriation reflects original and final budget of Kshs.133,324,025 while the budget approved by CDF Board for the year ended 30 June 2014 shows a figure of Kshs.87,002,584 resulting in a difference of Kshs.46,321,441 which has not been explained reconciled.

Consequently, the accuracy of the summary statement of appropriations figure of Kshs.133,324,025 could not be confirmed.

2.0 Unsupported Brought Forward Fund Balance

The statement of financial assets and liabilities as at 30 June 2014 shows brought forward fund balance of Kshs.117,645.65 consisting of a bank balance of Kshs.6,163.15 and imprest of Kshs.111,482. However, the cash book, bank reconciliation statement for the month of June 2013 and the imprest records were not availed for audit review. Consequently, the accuracy and validity of the brought forward fund balance of Kshs.117,645.65 as at 30 June 2014 could not be confirmed.

3.0 Bank Reconciliation Statement

The statement of financial assets and liabilities reflects a bank balance of Kshs.47,931,843.35 as at 30 June 2014. However, a review of the bank reconciliation statement for the month of June 2014 showed unrepresented cheques totalling Kshs.2,387,830 out of which cheques totalling Kshs.40,000 were stale and no reason was provided for not reversing them in the cashbook. In the circumstance, the accuracy of the bank balance of Kshs.47,931,843.35 as at 30 June 2014 could not be confirmed.

4.0 Transfers to Other Government Entities

The statement of receipts and payments for the year ended 30 June 2014 reflects Transfer to Other Government Units balance of Kshs.49,564,184. A review of records revealed the following unsatisfactory matters:-

4.1 Renovation of Classrooms – Tangelbei High School

A review of payment records showed that an amount of Kshs.2,000,000 was disbursed to Tangelbei High School on 26 June 2014 vide cheque No 0012721 for renovation of four (4) classrooms including painting and floor plastering. Physical verification of the school on 15 February 2015 showed that the four (4) classrooms were not renovated but instead the funds were used to complete a laboratory that was initially being funded under the Economic Stimulus Programme (ESP) However, there was no approval from the CDF Board to reallocate funds to another project. In addition, the expenditure documents were not availed to account for the money.

4.2 Unconfirmed Expenditure

A review of the disbursement records showed that an amount totalling Kshs.5,324,755 was paid to two high schools, Kshs.2,000,000 to Tangelbei High School for fencing of school compound and Kshs 3,324,755 to Nginyang Girls for construction of an administration block and a dormitory However, documents in support of the expenditure which include tender documents, minutes of the Tender Committee, Bill of Quantities and evaluation reports were not availed for audit review

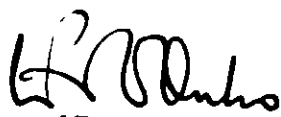
Consequently, the propriety of the disbursements totalling Kshs.5,324,755 included in the transfer to other government entities for the year ended 30 June 2014 could not be confirmed.

5.0 Unsupported Bursary Disbursements

Included in the grants and transfers balance of Kshs 28,723,521 is bursary disbursements totalling Kshs 12,185,700 to needy students However, the minutes of the Bursary Committee were not provided for audit review Consequently, it was not possible to confirm how the needy cases were identified and bursaries awarded determined

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

28 August 2015

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[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – TIATY

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)

FUND ACCOUNT MANAGER
TIATY CONSTITUENCY
P. O. Box 12, NGINYANG
Date

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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:

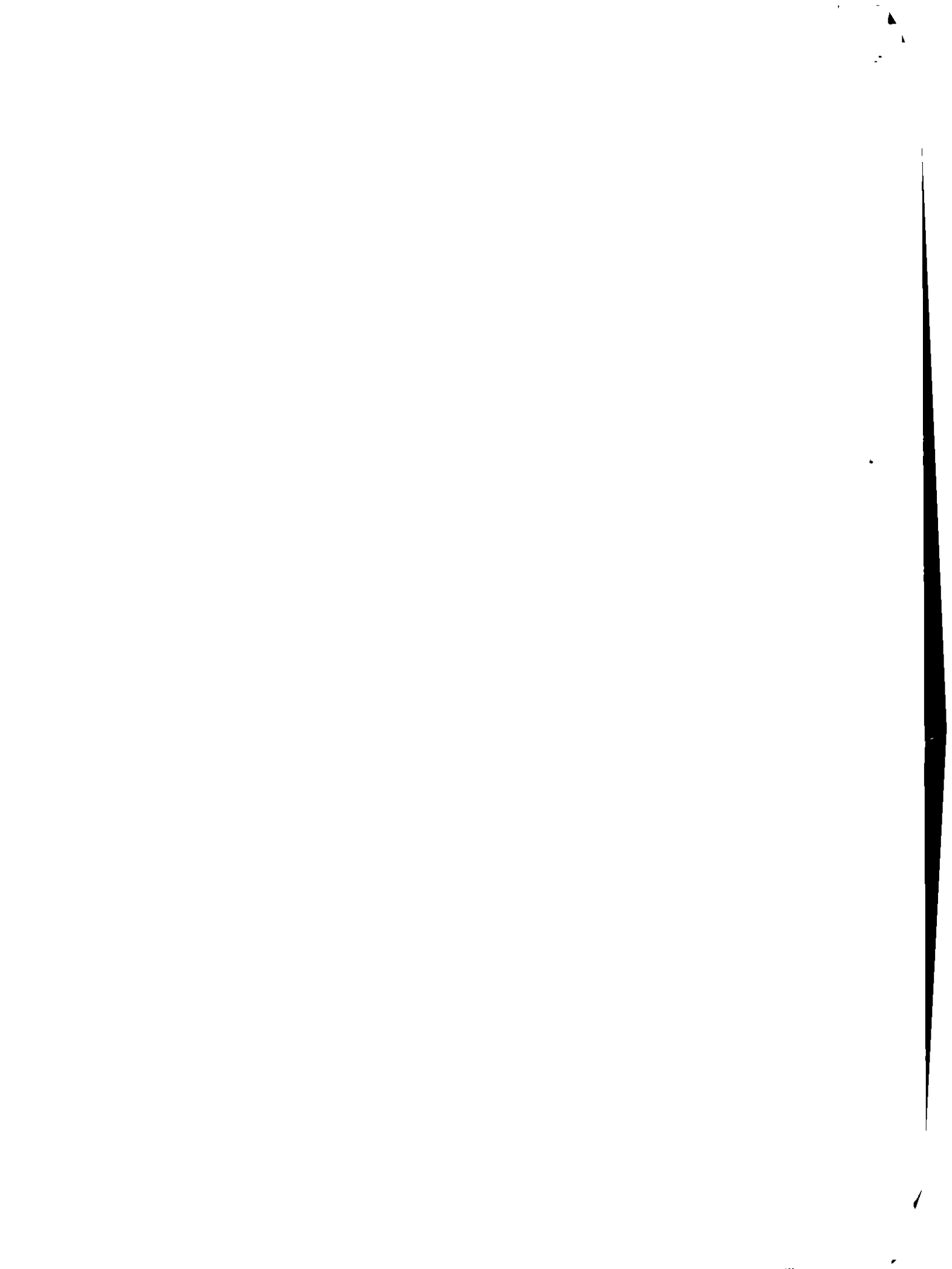
No.	Designation	Name
1.	Chief Executive Officer	YUSUF MBUNO
2.	Fund Account Manager	MATHEW KIPSANAI
3.	District Accountant	PETER KEBENEI KORIR

(d) Fiduciary Oversight Arrangements

1. *Ezekiel Lonyangapeta*
2. *Joshua Yatta*
3. *Jane Amos*
4. *Miriam Mengich*
5. *Patrick Apuke Kaos*
6. *Musa Ngoletum*
7. *Josphine Kitilit*
8. *Edna Cheretei*
9. *Sub County Commissioner*
10. *Fund Account Manager*

(e) Entity Headquarter

P.O. Box 12, NGINYANG
CDF Building
CHEMOLINGOT



Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254

E-mail: cdftiaty@cdf.go.ke

Website: www.cdf.go.ke

(g) Entity Bankers

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

1. Kenya Commercial Bank

Marigat Branch

1103776274

P.O Box Marigat

(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 Tiaty *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 Fund 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 Tiaty *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 Tiaty *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 Tiaty *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 Tiaty *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

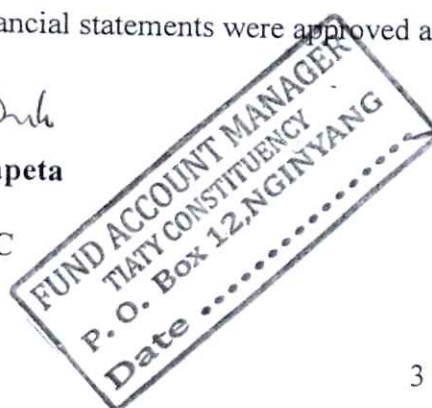
The Tiaty *CDF* financial statements were approved and signed on 15-SEP_2014


Ezekiel Lonyangapeta

Chairman - CDFC


Mathew Kipsanai

Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY


Reports and Financial Statements

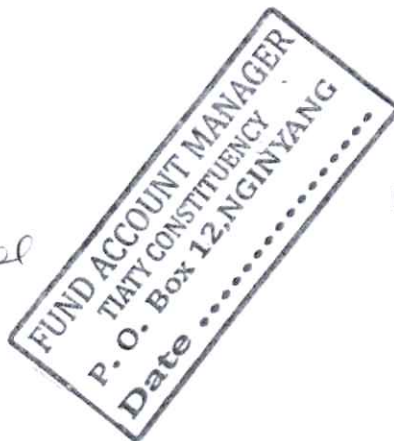
For the year ended June 30, 2014 (Kshs'000)


III. STATEMENT OF RECEIPTS AND PAYMENTS

REF	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	133,324,025.00
Proceeds from Sale of Assets	2	-
Other Receipts	3	-
TOTAL RECEIPTS		133,324,025.00
PAYMENTS		
Compensation of Employees	4	833,650.00
Use of goods and services	5	3,731,489.80
Committee meeting allowances	6	2,336,500.00
Transfers to Other Government Units	7	49,564,184.00
Other grants and transfers	8	28,732,521.00
Social Security Benefits	9	-
Acquisition of Assets	10	200,000.00
Other Payments	11	-
TOTAL PAYMENTS		85,398,344.80
SURPLUS/DEFICIT		47,925,680.20

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


Chairman - CDFC
Lonyanggela Sekel





MATHEW KIPSAWAT
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	47,931,843.35	XXX
Cash Balances (sale of tenders ,hire of grader)	13	0	XXX
Outstanding Imprests	14	111,482.50	XXX
Cash Equivalents (eg sale of tender doc held in bankers cheque	15	0	XXX
TOTAL FINANCIAL ASSETS		48,043,325.85	xxx
REPRESENTED BY			
Und balance b/fwd 1st July...	16	117,645.65	xxx
Surplus/Defict for the year (from stm of receipt & expenditure		47,925,680.20	xxx
Prior year adjustments	17	0	xxx
NET LIABILITIES		48,043,325.85	xxx

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


 Ezekiel Lonyangapeta
 Chairman - CDFC



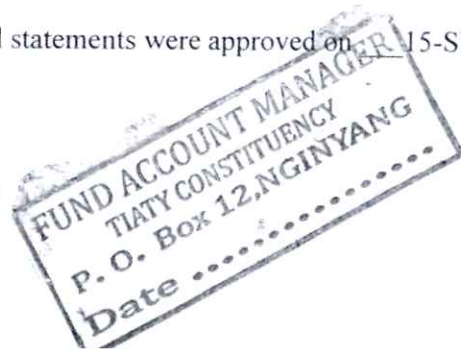

 Mathew Kipsanai
 Fund Account Manager

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	1,500,000.00	-	1,500,000.00	833,650.00	(666,350.00)	55.58
Use of goods and services	3,131,187.00	-	3,131,187.00	3,731,489.80	600,302.80	119.17
Committee Members Expenses	2,320,000.00	-	2,320,000.00	2,336,500.00	16,500.00	100.71
Transfers to Other Government Units	72,665,057.00	-	72,665,057.00	49,564,184.00	(23,100,873.00)	68.21
Other grants and transfers	48,007,781.00	-	48,007,781.00	28,732,521.00	(19,275,260.00)	59.85
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	5,700,000.00	-	5,700,000.00	200,000.00	(5,500,000.00)	3.51
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	133,324,025.00	-	133,324,025.00	85,398,344.80	(47,925,680.20)	64.05

The Tiaty CDF financial statements were approved on 15-SEP 2014_ and signed by:


Ezekiel Lonyangapeta
Chairman - CDFC




Mathew Kipsanai
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 statements, cash and cash equivalents also

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY

Reports and Financial Statements

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

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

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 – TIATY 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

		Kshs
Normal Allocation	AIE NO...	46,321,441.00
	AIE NO.....	34,801,018.40
	AIE NO.....	52,201,565.60
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	133,324,025.00

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER REVENUES**

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

4. COMPENSATION OF EMPLOYEES

		2013 - 2014	
		Kshs	
2110201	Basic wages of contractual employees	833,650	
2110202	Basic wages of casual labour	0	
	Personal allowances paid as part of salary		
2110301	House allowance	0	
2110314	Transport allowance	0	
2110320	Leave allowance	0	
2110326	Other personnel payments	0	
	Total	833,650	

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

		2013 - 2014
		Kshs
2210100	Utilities, supplies and services	156,901.00
2210104	Office rent	-
2210200	Communication, supplies and services	84,000.00
2210300	Domestic travel and subsistence	544,500.00
2210500	Printing, advertising and information supplies & services	-
2210600	Rentals of produced assets	-
2210700	Training expenses	452,300.00
2210800	Hospitality supplies and services	131,240.00
2210900	Insurance costs	-
2211000	Specialised materials and services	-
2211100	Office and general supplies and services	473,100.80
2211200	Fuel ,oil & lubricants	758,638.00
2211300	Other operating expenses	-
2220100	Routine maintenance – vehicles and other transport equipment	901,010.00
2220200	Routine maintenance – other assets	229,800.00
2211310	strategic plan/ Audit fee	
	Total	3,731,489.80

FUND ACCOUNT MANAGER
TIATY CONSTITUENCY
P. O. Box 12, NGINYANG
Date

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****6. COMMITTEE EXPENSES**

	Description	2013 - 2014	
		Kshs	
2210802	Other committee expenses	1,246,500.00	
2210809	Committee allowance	1,090,000.00	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2013 - 2014	
		Kshs	
2630204	Transfers to primary schools	21,753,409.00	
2630205	Transfers to secondary schools	24,810,775.00	
2630206	Transfers to Tertiary institutions	-	
2630207	Transfers to Health institutions	3,000,000.00	
	TOTAL	49,564,184.00	

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014	
		Kshs	
2640101	Bursary -Secondary	7,534,700.00	
2640102	Bursary -Tertiary	4,651,000.00	

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

2640104	Bursary-Special schools	-	
2640105	Mocks & CAT	-	
2640504	water	2,800,000.00	
2640505	food security	-	
2640506	Electricity	-	
2640507	Security	2,250,000.00	
2640508	Roads	6,500,000.00	
2640509	Sports	1,450,000.00	
2640510	Environment	600,000.00	
2640200	Emergency Projects	2,946,821.00	
	Total	28,732,521.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
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
Total	xx	xx

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

10. ACQUISITION OF ASSETS

3110102	Purchase of Buildings	-	
3110202	Construction of Buildings	-	
3110302	Refurbishment of Buildings	-	
3110701	Purchase of Vehicles	-	
3110704	Purchase of Bicycles & Motorcycles	-	
3110801	Overhaul of Vehicles	-	
3111001	Purchase of Office furniture and fittings	110,000.00	
3111002	Purchase of computers ,printers and other IT equipments	90,000.00	
3111005	Purchase of photocopier	-	
3111009	Purchase of other office equipments	-	
3111112	Purchase of soft ware	-	
3130101	Acquisition of Land	-	
	Total	200,000.00	

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0	XXX
Civil Contingency Reserves	0	XXX
Capital Transfers to Non-Financial Public Enterprises	0	XXX
Capital Transfer to Public Financial Institutions and Enterprises	0	XXX
Capital Transfer to Private Non-Financial Enterprises	0	XXX
Other expenses	0	XXX
Domestic Accounts	0	XXX
	XXX	XXX

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY

Reports and Financial Statements

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

12. Bank Balances (cash book bank balance)

	Name of Bank, Account No. & currency	2013 - 2014	
		Kshs	
	<i>KCB MARIGAT BRANCH A/C 1103776274</i>	47,931,843.35	
	Total	47,931,843.35	

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	0	xxx
Location 2	0	xxx
Location 3	0	xxx
Other Locations (<i>specify</i>)	0	xxx
Total	0	xxx

CONSTITUENCIES DEVELOPMENT FUND – TIATY CONSTITUENCY

Reports and Financial Statements

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

14. OUTSTANDING IMPRESTS

		<i>Amount Taken</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>
	<i>Bal b/f</i>	111,482.50	111,482.50
	<i>Total</i>		111,482.50

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	0	xxx
Total			0	xxx

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

18.1 FIXED ASSETS REGISTER

Attached

RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

18.3 PAYABLES

Kshs	Kshs
0	XXX
0	XXX
0	XXX
0	XXX
0	XXX

18.4 FUNDS DUE TO PROJECTS

Ksh. 47,931,843.35

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
	46,321,441.00	<i>2012/13</i>
<i>Aa735598</i>	34,801,018.40	<i>2013/14</i>
<i>A750082</i>	52,201,565.60	<i>2013/14</i>

INVENTORY OF CDFC ASSETS AS ON 30TH JUNE 2014

CONSTITUENCY: TIATY

FURNITURE & FITTINGS

Type of furniture	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
CONFERENCE TABLE-1	CDF/128/005		15/7/2009	34,800	GOOD
CONFERENCE TABLE-2	CDF/128/006		15/7/2009	34,800.00	GOOD
BOOKS SHELVES	CDF/128/007		15/7/2009	88,160	GOOD
OFFICE CABINET	CDF/128/008		15/7/2009	17,000	GOOD
OFFICE TABLE-1	CDF/128/009		15/7/2009	5,800	GOOD
OFFICE TABLE-2	CDF/128/010		15/7/2009	5,800	GOOD
OFFICE TABLE-3	CDF/128/011		15/7/2009	5,800	GOOD
BOARD ROOM CHAIRS	CDF/128/012-034		15/7/2009	25,520	19 CHAIRS AVAILABLE, 4 NOT IN WORKING CONDITION
OFFICE EXECUTIVE CHAIRS	CDF/128/035-039		15/7/2009	58,000	TWO IN WORKING CONDITION
CARPET	CDF/128/040		15/7/2009	44080	GOOD

PROPERTY, PLANT & EQUIPMENT

Type of P,P & E	Asset Number	Serial Number	Acquisition Date	Cost	Current Condition
OFFICE BLOCK	CDF/128/001		2005/2006	4,500,000.00	GOOD
MOTOR CYCLE	CDF/128/002		2006/2007	400,000.00	GOOD
LAPTOP-1	CDF/128/003		2005/2006	40,000.00	GOOD
LAPTOP-2	CDF/128/004		2005/2006	40,000.00	GOOD
POWER STABILIZER-UPS.	CDF/128/041	SN.40080960905	2010/2011	Supplied by CDF Board	NOT IN WORKING CONDITION
HP Loser jet P2055d printer	CDF/128/42		2010/2011	Supplied by CDF Board	NOT IN WORKING CONDITION
COMPUTER	CDF/128/43		2010/2011	Supplied by CDF Board	GOOD
PHOTOCOPIER	CDF/128/44		2011/2012	150,000.00	NOT IN WORKING CONDITION
PROJECTOR	CDF/128/45		2011/2012	60,000.00	GOOD
LAPTOP-3	CDF/128/46		2011/2012	60,000.00	NOT AVAILBE IN OFFICE
TOYOTA DOUBLE CABIN	CDF/128/47GKB142A		2011/2012	3.7Million	GOOD
HP Scanjet 5590		SN 886111317066	2013/14	Supplied by CDF Board	GOOD

PREPARED BY

NAME: Nelson Kipranai SIGN: [Signature] DATE: 15/9/2014

CONFIRMED BY

NAME: Longangapeta Ezekiel SIGN: [Signature] DATE: 15/9/2014

FUND ACCOUNT MANAGER
 TIATY CONSTITUENCY
 P. O. Box 12, NGINYANG
 Date

