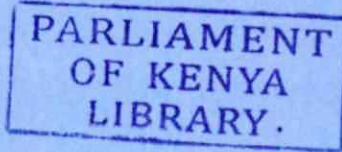


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**

*Paper Laid
By Hon. A. Duque (LDP)
on Wed. 11.11.2015 (PM)
Mmm*

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Moiben Constituency set out on pages 4 to 21 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. 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 opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9(2) 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 misstatements.

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.

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

Basis for Qualified Opinion

1.0 Purchase of Land-Kimore Primary School

The statement of receipts and payments reflect under note 7, transfers to primary schools account balance of Kshs.8,819,960 that includes payment during the year of Kshs.750,000 for the purpose of purchase of land at Kimore primary school. According to available records, the payment was for a land purchase final instalment. A sale agreement between the seller and the school was signed on 4 May 2009 for land measuring five (5) acres at a cost of Kshs.1,000,000.

Although a valuation report and official search certificate was provided, title deed in the name of the school or in the name of the constituency was not provided to confirm ownership status of the land contrary to circular No.CDF Board/Circular/Vol.1/108 dated 24 August 2010 from the CDF Board.

Consequently, the propriety of the payment of Kshs.750,000 could not be ascertained.

2.0 Inaccuracy of the Financial Statement

Note 6 to the financial statements reflects committee expenses totaling Kshs.731,000. However, documents availed for audit review reflected Kshs.776,300 resulting to unexplained expenditure of Kshs.45,300 which have not been accounted for in these financial statements. As a result, the committee expenses of Kshs.731,000 reflected in these financial statements have been understated by Kshs.45,300 for the year ended 30 June 2014.

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 Moiben Constituency Development Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Kenya Constituencies Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

4 August 2015

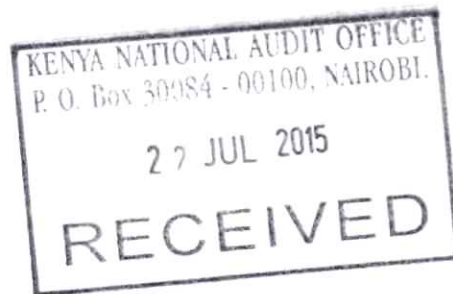


CONSTITUENCIES DEVELOPMENT FUND – MOIBEN-143

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)





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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.

Moiben Constituency is in the Uasin Gishu County-North Rift Region electoral number 143.

(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	Mary Jepletting
3.	District Accountant	David Omweno

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | | |
|---|-------------------------|------------|
| 1 | Simon Tanui | Chairman |
| 2 | Walter Kimutai | Secretary |
| 3 | Jeremiah Changwony | Member |
| 4 | Mark Cherop | Member |
| 5 | Pauline Kwambai | Member |
| 6 | Ruth Arusei | Member |
| 7 | Charles Kigen | Member |
| 8 | Fund Account Manager | Ex Officio |
| 9 | Sub-County Commissioner | Member |

(e) Entity Headquarters

Physical address of the constituency CDF office

P.O. Box 9872-030100
Kerio Valley Development Authority Building
6th Floor
Eldoret , KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0721956390
E-mail: moibencdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Cooperative Bank –Eldoret branch
Box
A/C NO-01141442946600

(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.

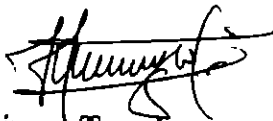
The Fund Account Manager in charge of the MOIBEN *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 MOIBEN *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 MOIBEN *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 MOIBEN *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.

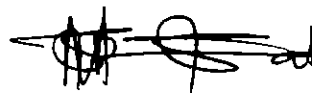
The Fund Account Manager in charge of the MOIBEN *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 MOIBEN *CDF* financial statements were approved and signed on 3/9/ 2014.



Simon Tanui
Chairman - CDFC



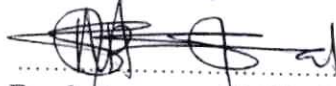
Jepletting Mary
Fund Account Manager

I. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	72,163,788.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		72,163,788.00	-
PAYMENTS			
Compensation of Employees	4	394,074.00	-
Use of goods and services	5	328,364.00	-
Committee meeting allowances	6	731,000.00	-
Transfers to Other Government Units	7	17,919,960.00	-
Other grants and transfers	8	7,700,000.00	-
Social Security Benefits	9	4,000.00	-
Acquisition of Assets	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		27,077,398.00	-
SURPLUS/DEFICIT		45,086,390.00	-

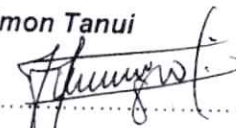
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3/9/2014 and signed by:

Mary Jepletting


 Fund Account MANAGER

DATE, 3/9/2014.

Simon Tanui


 CHAIRMAN CDFC

II. 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	44,146,390 00	-
Cash Balances (sale of tenders,hire of grader)	13	-	-
Outstanding Imprests	14	940,000.00	-
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	-
TOTAL FINANCIAL ASSETS		45,086,390.00	-
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	-
Surplus/Deficit for the year (from stm of receipt & expenditure		45,086,390.00	-
Prior year adjustments	17	-	-
NET LIABILITIES		45,086,390.00	-

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

CEC Member - Finance

Principal Accounts
Controller

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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=c-d	f=d/c %
Compensation of Employees	1,202,250 00	-	1,202,250 00	394,074 00	808,176 00	32 78
Use of goods and services	2,811,442 00	-	2,811,442 00	328,364.00	2,483,078 00	11 68
Committee Members Expenses	2,248,000 00	-	2,248,000 00	731,000 00	1,517,000 00	32 52
Transfers to Other Government Units	44,352,519.00	-	44,352,519 00	17,919,960 00	26,432,559 00	40 40
Other grants and transfers	23,539,977.00	-	23,539,977 00	7,700,000.00	15,839,977 00	32 71
Social Security Benefits	9,600 00	-	9,600.00	4,000 00	5,600 00	41 67
Acquisition of Assets		-		-	-	
Finance Costs, including Loan Interest		-		-		
Repayment of principal on Domestic and Foreign borrowing	-	-		-		
Other Payments	-	-		-		
TOTALS	74,163,788.00		74,163,788.00	27,077,398.00	47,086,390.00	36.51

The entity financial statements were approved on _____ 2014 and signed by:

CEC Member - Finance

Principal Accounts Controller

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 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)

2) 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.

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.

Comparative figures

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

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.

I. NOTES TO THE FINANCIAL STATEMENTS

CODES

00 1 TRANSFERS FROM CDF BOARD

Description

2013 - 2014

2012 - 2013

Kshs

Kshs

330407	Normal Allocation	AIE NO . A735635	27,665,515.20	-
		AIE NO... A735997	23,249,136.40	-
		AIE NO.A735962	21,249,136.40	-
130408	Conditional grants	AIE NO. .	-	-
		AIE NO...	-	-
		TOTAL	72,163,788.00	-

10000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

2013 - 2014

2012 - 2013

Kshs

Kshs

0202		Receipts from the Sale of Buildings		
1601		Receipts from the Sale of Vehicles and Transport Equipment	-	-
801		Receipts from the Sale Plant Machinery and Equipment		
103		Receipts from the Sale of office and general equipment		
		Total	-	-

10 3 OTHER REVENUES

2013 - 2014

2012 - 2013

Kshs

Kshs

1410107	Interest Received		
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere	-	-

		Total	-	-		
2110000	4 COMPENSATION OF EMPLOYEES					
				2013 - 2014	2012 - 2013	
				Kshs	Kshs	
2110201	Basic wages of contractual employees			394,074 00	-	
2110202	Basic wages of casual labour			-		
	Personal allowances paid as part of salary					
2110301	House allowance			-		
2110314	Transport allowance			-	-	
2110320	Leave allowance			-	-	
2110326	Other personnel payments			-	-	
2710120	Gratuity			-	-	
	Total			394,074.00	-	
2200000	5 USE OF GOODS AND SERVICES					
				2013 - 2014	2012 - 2013	
				Kshs	Kshs	
2210100	Utilities, supplies and services			-	-	
2210104	Office rent			229,611 60	-	
2210200	Communication, supplies and services			18,500.00	-	
2210300	Domestic travel and subsistence			-	-	
2210500	Printing, advertising and information supplies & services			15,310.00	-	
2210600	Rentals of produced assets			-	-	
2210700	Training expenses			-	-	
2210800	Hospitality supplies and services			6,100.00	-	
2210900	Insurance costs			-	-	
2211000	Specialised materials and services			-	-	

2640000	8 OTHER GRANTS AND OTHER PAYMENTS				
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2640101	Bursary -Secondary	1,930,000 00	-	
	2640102	Bursary -Tertiary	4,010,000 00	-	
	2640104	Bursary-Special schools	60,000 00	-	
	2640105	Mocks & CAT	-	-	
	2640504	water	500,000 00	-	
	2640505	food security	800,000 00	-	
	2640506	Electricity	-	-	
	2640507	Security	400,000 00	-	
	2640508	Roads	-	-	
	2640509	Sports	-	-	
	2640510	Environment	-	-	
	2640200	Emergency Projects	-	-	
		Total	7,700,000.00	-	
2120000	9 SOCIAL SECURITY BENEFITS				
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2120101	Employer contribution to NSSF	4,000.00	-	
		Total	4,000.00	-	
3100000	10 ACQUISITION OF ASSETS				
		Non Financial Assets	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	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	-	-	
	3111002	Purchase of computers ,printers and other IT equipments	-	-	

14 OUTSTANDING IMPRESTS

Name of Officer	Amount Taken	Amount Surrendered	Balance
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Elias Kimaiyo	154,000.00	60,000.00	94,000.00
Mary Jepletting	295,000.00	-	295,000.00
Mary Jepletting	371,000.00	-	371,000.00
Mary Jepletting	180,000.00	-	180,000.00
Total	1,000,000.00		940,000.00

16 BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

OTHER DISCLOSURES

18.1 FIXED ASSET REGISTER

DESCRIPTION OF ASSET	ASSET NUMBER	ASSET SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDITION
REFERENCE SHELF	CDF/118/001		Apr-04		GOOD CONDITION
REFERENCE SHELF	CDF/118/002		Apr-04		GOOD CONDITION
REFERENCE SHELF	CDF/118/003		Apr-04		GOOD CONDITION
REFERENCE SHELF	CDF/118/004		Apr-04		GOOD CONDITION
REFERENCE SHELF	CDF/118/005		Apr-04		GOOD CONDITION

	ORDINARY OFFICE CHAIR	CDF/118/006		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/007		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/008		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/009		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/010		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/011		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/012		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/013		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/014		Apr-04		GOOD CONDITION
	ORDINARY OFFICE CHAIR	CDF/118/015		Apr-04		GOOD CONDITION
	Metallic shelves of 4drawers	CDF/118/035		12.03.09	35,590	GOOD CONDITION
	Metallic shelves of 4drawers	CDF/118/034,		12 03 09	35,590	GOOD CONDITION
	Metallic shelves of 4drawers	CDF/118/ 041,		12.03 09	35,590	GOOD CONDITION
	Metallic shelves of 2 drawers)	CDF/118/064				GOOD CONDITION
	High back executive leather chairs	CDF/118/ 044		12 03.09		GOOD CONDITION
	High back executive leather chairs	CDF/118/ 045		12 03.09		GOOD CONDITION
	MAHOGANY OFFICE TABLES	CDF/118/030,		12.03.09		GOOD CONDITION

EXECUTIVE OFFICE TABLE	CDF/118/036				GOOD CONDITION
MAHOGANY OFFICE TABLES	CDF/118/032		12 03 09		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/016		Apr-04		GOOD CONDITION
EXECUTIVE HIGH BACK	CDF/118/055				NOT IN USE
EXECUTIVE HIGH BACK CHAIR	CDF/118/056				NOT IN USE

PROPERTY, PLANT AND EQUIPMENT

TYPE OF P,P & E	ASSET NUMBER	SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDATIO N
MITA PHOTOCOPYING MACHINE MODEL KM-1635	CDF/118/017	PGD 7507002	22/10/2007	175,000	IN GOOD CONDITION
HP COMPUTER WITH THE FOLLOWING SPECIFICATIO NS-3 0 GHZ,80GB,51 2 RAM	CDF/118/018	SAA7190BWW	22/10/2007	85,000	IN GOOD CONDITION
HP LASERJET PRINTER	CDF/118/019	CNPW77H23X	22/10/2007	28,500	IN GOOD CONDITION
600VA UPS	CDF/118/020	1AAFO707260080808 56	22/10/2007	10,000	IN GOOD CONDITION
TEL HEAD IT	CDF/118/022				IN GOOD CONDITION
MEKO GAS COOKER					INGOOD CONDITION
CELL PHONE - NOKIA 3500C	CDF/118/023	357687/01/763227/7			IN GOOD CONDITION
SONY VIDEO CAMERA	CDF/118/024	5385139			IN GOOD CONDITION
PAPER UNCH	CDF/118/025, 053, 054				IN GOOD CONDITION

SONY VIDEO DIGITAL CAMERA	CDF/118/026		2309241			IN GOOD CONDITION
FIXED WIRELESS TERMINAL- HUAWEI S/N	CDF/118/027	FB6RAD1791204527				IN GOOD CONDITION
CELL PHONE- NOKIA 6030	CDF/118/028	354836/02/000500/4				IN GOOD CONDITION
STAPLER	CDF/118/029, 063,064					IN GOOD CONDITION
EPSON PX 660 PRINTER	CDF/118/058					IN GOOD CONDITION
HP SCANJET G2410	CDF/118/057					IN GOOD CONDITION
PAPER TRAYS	CDF/118/059, 060,061,062					IN GOOD CONDITION
CLEANING HOOVER	CDF/118/037					IN GOOD CONDITION
mitsubishi PAJERO Motor vehicle	GK A 459T	CHASSIS NO BAV003W7S000087			2,900,000	GOOD WORKING CONDITION
YAMAHA Motorbike	GK A 782T	ENGINE NO 3TS- 107500Chassis no 026531	14.09.09		255,000	GOOD WORKING CONDITION

ASSETS FROM CDF HEAD OFFICE

TYPE OF ASSET	ASSET NUMBER	ASSET SERIAL NUMBER	RECEIVED DATE	COST	CURRENT CONDITION
ULTRA LIGHT UPS	CDF/B/118/047	S/N:40083360905	2010	NIL	GOOD CONDITION
LE1851W REEN	CDF/B/118/048	CNC951QHCS	2010	NIL	GOOD CONDITION
HP CPU	CDF/B/118/049	CZC008689N	2010	NIL	GOOD CONDITION
IPSILVER LAT PANEL PEAKER BAR	CDF/B/118/050	SP03A01	2010	NIL	GOOD CONDITION
P LASER JET 2055d	CDF/B/118/051	CNCJG45702>PET<	2010	NIL	GOOD CONDITION
KEY BOARD	CDF/B/118/052	ASSY P/N.539130-L31	2010	NIL	GOOD CONDITION

E37 SONY DSC-W310 / SCAC100- 240V CAMERA	CDF/B/118/053	10043084085	2010	NIL	GOOD CONDITION
18.4 FUNDS DUE TO PROJECTS					
	PROJECT NAME	PROJECT ACTIVITY	AMOUNT ALLOCATED		
	GK MAGEREZA SEC	Plastering and painting of administration block	200,000 00		
	AIC KAPKEI SECONDARY SCHOOL	CONSTRUCTION OF STAFF HOUSE	300,000 00		
	MUMETET SECONDARY SCHOOL	buying of materials and labour for construction of 2 classrooms wiring and electricity	1,000,000.00		
	KAPNASU SEC SCHOOL	BUYING OF MATERIALS, LABOUR, WI RING FOR CONSTRUCTION OF 2 CLASSROOM AND	500,000.00		
	CHEBURBUR SEC	Construction of a dormitory	300,000 00		
	KALYET SECONDARY SCHOOL	Construction of a floor slab of a co-funded dining hall	1,000,000 00		
	KIMUMU SECONDARY	Roofing, plastering, fitting of doors and windows painting, wiring OF THE LAB	1,000,000.00		
	USWO SEC SCHOOL	BUYING OF MATERIALS AND LABOUR FOR CONSTRUCTION OF LABARATORY	750,000 00		
	MEIBEKI INSTITUTE	BUYING OF MATERIALS, LABOUR, WI RING FOR CONSTRUCTION OF AN ADMIN BLOC	450,000 00		
	SESIA YOUTH POLYTECHNIC	Construction of a dormitory	800,000.00		
	TWIGA DISPENSARY	Roofing and fittings of maternity	200,000.00		
	KIMOGOCH PRIMARY SCHOOL	Construction of a classroom	100,000.00		
	TUNGURUWET MOIBEN PRY	Construction of a classroom	500,000.00		

		TUNGURUWET MOIBEN PRY	BUYING OF MATERIALS AND LABOUR FOR FLOOR SLAB FOR 2 CLASSROOMS	150,000 00		
		MOSOP PRY	Completion of Six classrooms-Floor fittings of windows and plastering	100,000 00		
		KABULIOT PRY SCH	Fixing of floor slab for 8 classrooms	500,000 00		
		CHEPKOSOM PRIMARY SCHOOL	Construction of a classroom	500,000 00		
		KAPLOGOI PRY SCHOOL	Construction of a classroom	300,000 00		
		ENDAO PRY SCHOOL	BUYING OF MATERIALS, LABOUR, WIRING FOR CONSTRUCTION OF 1 CLASSROOM AND	500,000.00		
		CHEBARUS PRY SCHOOL	Purchase of land (1 hectare)	1,200,000.00		
		KIMONING HEALTH DISPENSARY	CONSTRUCTION OF A STAFF HOUSE	1,120,690.00		
		KONGYALIL DISPENSARY	CONSTRUCTION OF STAFF HOUSE	1,120,690 00		
		ASSIS DISPENSARY	CONSTRUCTION OF STAFF HOUSE	1,120,690 00		
		CHEPKANGA HELTH CENTRE	CONSTRUCTION OF A STAFF HOUSE	1,120,689.00		
		KAPKEI DISPENSARY	ROOFING AND FINISHING OF STAFF HOUSE	500,000 00		
		KARUNA CHIEFS OFFICE	BUYING OF MATERIALS AND LABOUR FOR CONSTRUCTION OF CHIEFS OFFICE AND A COMMUNITY HALL	500,000.00		
		MEIBEKI CHIEFS OFFICE	BUYING OF MATERIALS, LABOUR, WIRING FOR COMPLETION OF A THE OFFICE	400,000.00		
		KAPSILIOT CHIEFS OFFICE	BUYING OF MATERIALS, LABOUR, WIRING FOR COMPLETION OF A THE OFFICE	400,000.00		
		KAPLOLO POLYTECHNIC	PLASTERING FITTING OF DOORS AND WINDOWS	400,000 00		
		SERGOEK POLYTECHNIC	Plastering and fittings of four classrooms	200,000 00		

	KOITOROR SEC SCHOOL	buying of materials and labour for construction of A LAB	500,000 00		
	KAPROBU SEC. SCHOOL	Dropping of power line	34,980 00		
	LIVINGSTONE SEC. SCHOOL	Dropping of power line	34,980 00		
	SOSIOT SEC SCHOOL	Dropping of power line	34,980 00		
	LIVINGSTONE SEC SCH	Dropping of power line	34,980 00		
	KAPROBU SECONDARY SCHOOL	Plastering and fittings of two classrooms	300,000 00		
	TUGEN ESTATE SEC SCH	Dropping of power line	34,980 00		
	CHEPLASKEI SEC SCH	Plastering of 2 classrooms	300,000 00		
	TOROCHMOI SECONDARY SCHOOL SCH	Plastering and fittings of a laboratory OF A LABARATORY	400,000 00		
	CHEMALUK SECONDARY SCHOOL	Plastering and fittings OF 2 CLASSROOMS	200,000.00		
	NGOMOMGO NURSERY	plastering, fitting of doors and windows, ceiling and painting	150,000.00		
	KURYOT PRY	BUYING OF MATERIALS AND LABOUR FOR CONSTRUCTION OF A CLASSROOM	200,000.00		
	AINABTICH PRY SCHOOL	renovation of 4 classrooms(FLOOR SLAP AND WALLING)	500,000.00		
	SOIN PRY SCHOOL	Plastering and fittings of two classrooms	200,000 00		
	GK. PRISON PRY	replacement of asbestos with iron sheets	400,000.00		
	KAPSOEN PRY SCHOOL	buying of materials and labor for construction of 1 classrooms wiring and electricity	500,000.00		
	SEIYO PRY	Construction of a classroom	500,000.00		
	ASSIS PRY SCHOOL	buying of materials and labor for construction of 1 classrooms wiring and electricity	300,000.00		
	ACK KAPKORIO PRY SCHOOL	Dropping of power line	34,980 00		
	CHEMALUK PRY SCHOOL	Dropping of power line	34,980 00		

		CHEPKOILELNORTH PRY SCHOOL	Dropping of power line	34,980 00		
		KAPSUBERE PRIMARY SCHOOL	Construction of a dormitory	400,000 00		
		KAPTUKTUK PRY SCH	Construction of a classroom	1,000,000.00		
		KONGASIS ECD	Dropping of power line	34,980 00		
		MAUA PRY SCHOOL	Construction of a classroom	500,000 00		
		MEREWET PRY	buying of materials and Labour for construction of 1 classrooms wiring and electricity	500,000 00		
		MINDILILWO PRY SCHOO	BUYING OF MATERIALS, LABOUR, WIRING FOR CONSTRUCTION OF 1 CLASSROOM AND	500,000 00		
		RUIYOBEI ECD	construction of a classroom	500,000.00		
		SOSIOT PRY SCHOOL	Dropping of power line	34,980 00		
		SOSIYO PRY	BUYING OF MATERIALS AND LABOUR FOR CONSTRUCTION OF A BOYS DORMITORY	800,000 00		
		LELIT PRY SCHOOL	Construction of a dining hall	500,000 00		
		BURSARY	Fees subsidies for needy students in the constituency	7,475,511 00		
		M&E	Projects Implementation supervisions and associated costs	1,090,430.00		
		OFFICE ADMIN & RECURRENT	Office overheads, CDPC allowances staff costs	3,135,306.80		
		EMERGENCY	UNFORESEEN OCCURANC	3,564,466.00		
		RURAL ELECTRIFICATION AUTHOR	Matching fund to REA	4,000,000.00		
		18.5 DISBURSEMENTS FROM THE BOARD				
		AIE NO... A735635		27,665,515.20		
		AIE NO.....A735997		23,249,136.40		
		AIE NO.....A735962		21,249,136.40		