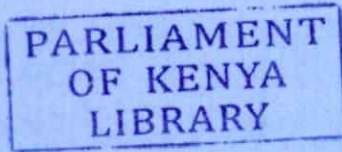


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper Laid
By Hon. A. Duake (Com)
on Wed. 11.11.2015 (Pro)
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REPORT

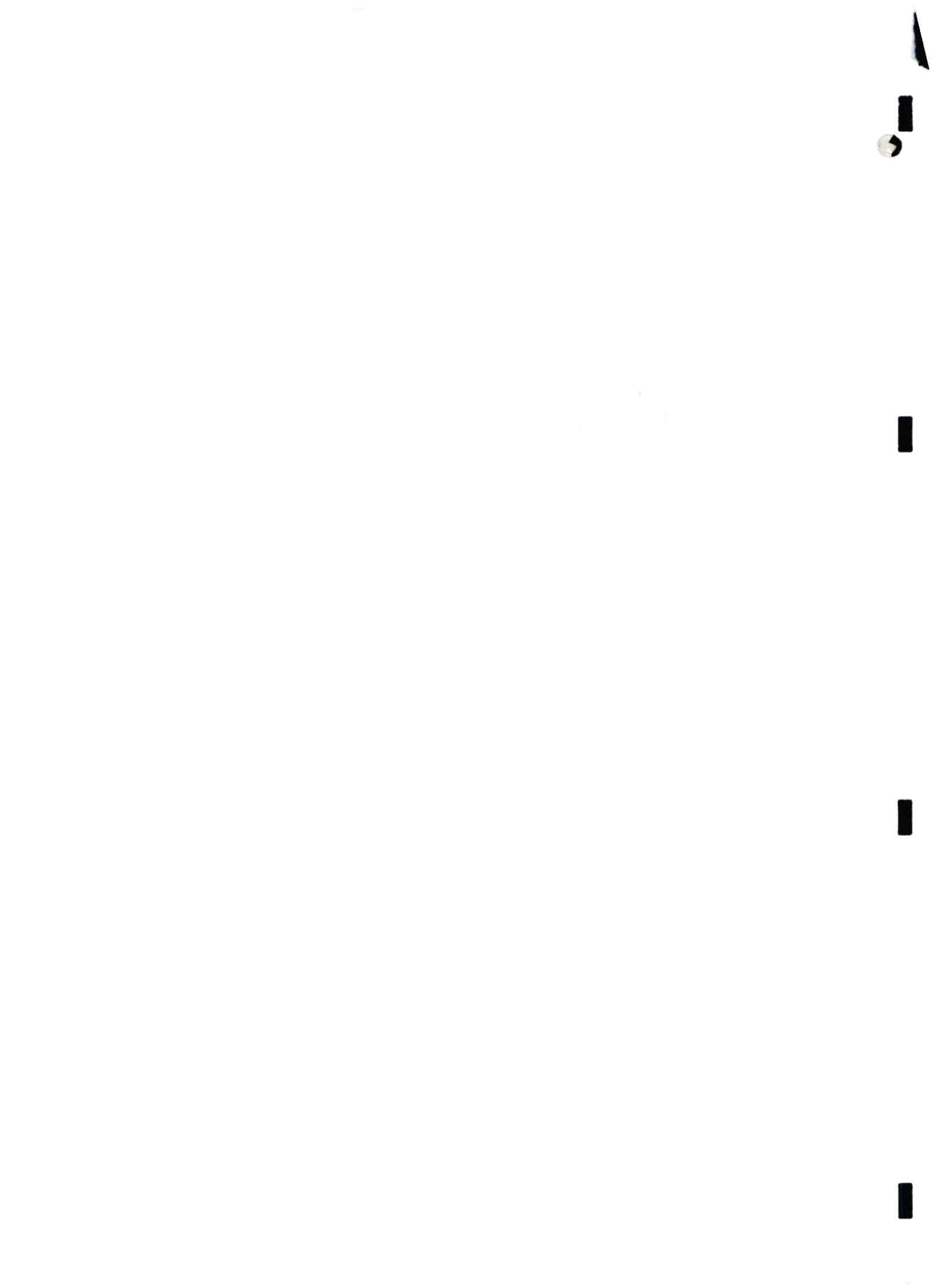
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
SOY CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Soy Constituency, set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments summary statements 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 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 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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1.0 Construction of Soy Chief's Office

Included in note 8 to the financial statements under security account of Kshs.2,400,000 is an amount of Kshs.300,000, being grant for construction of Soy Chief's office. However, no expenditure returns, invoice, payee's particulars, tender documents and relevant documents were provided indicating how the funds were utilized and therefore the grant remained unaccounted for. Further, an inspection carried out on the project revealed that the works had stalled at the foundation level. In the circumstances, the propriety and value for money already spent totalling Kshs.300,000 during the year ended 30 June 2014 could not be confirmed.

2.0 Disbursement to Tarakwa Cooler

Note 8 to the financial statements reflects payments incurred on Agriculture (food security) account amounting to Kshs.1,700,000. Included in the figure is an amount of Kshs.500,000 paid to Tarakwa cooler project management committee for painting and plastering of the plant house. However, expenditure returns and relevant documentation including bills of quantities, tender documents and certificates of works done were not availed for audit review. Consequently, the propriety of the payment of Kshs.500,000 for the year ended 30 June 2014 could not be confirmed.

3.0 Failure to Close a Bank Account

Soy Constituency was curved out of Eldoret North Constituency in 2013. However, according to Circular No. CDF/Board/Circulars/Vol.1.1/167 dated 17 July 2013 from the CDF Board, the CDF management was required to close the bank account operated by Eldoret North Constituency after disbursing funds to Project Management Committees (PMCs) for project implementation and upon preparation of financial records and bank reconciliation statements.

A review of the status of Eldoret North Constituency bank account number 011200864400 maintained at the Cooperative bank however revealed that the account was still in operation and a balance of Kshs.2,627,133.80 was being held in the account as at 30 June 2014.

Although the CDF management explained that the closure was awaiting directives from the CDF Board, it is not clear why the CDFC have stayed for so long without disbursing

the balance and closing the account as directed. Further, the bank reconciliation statements for the same account for the month of June 2014 included unrepresented cheques amounting to Kshs.2,605,234 out of which cheques worth Kshs.2,555,612 were already stale as at 30 June 2014 and could not be presented for payment. No reason was provided for the failure to reverse the entries in the cash book.

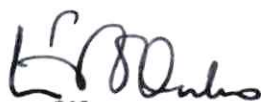
4.0 Fixed Asset Register

Records availed for audit review indicated that the CDF office incurred a total expenditure of Kshs.407,394 for acquisition of various types of assets. However, the fixed asset register as reflected at note 18.1 did not indicate the values of each type of assets.

Consequently, the accuracy and validity of the fixed assets figure of Kshs.407,394 could not be confirmed.

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 Soy Constituency Development Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with 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

10 August 2015



CONSTITUENCIES DEVELOPMENT FUND – SOY-141

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)

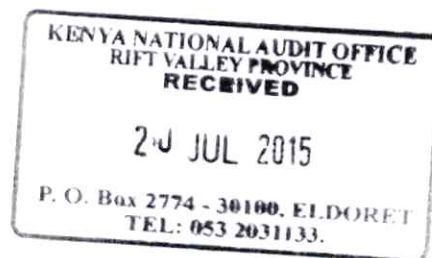


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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(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.

(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	Luka Kipkemoi Kimosop
3.	District Accountant	Julius Mugambi

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. Timothy Bor-Chairman
2. Everlyn Sum-Secretary
3. Josphine Lelei-member
4. Gilbert Bett-member
5. Lydia Kemboi-member
6. Joyce Kipyego-member
7. Mark Saina-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 731-030100
Kerio Valley Development Authority Building
5th Floor
Eldoret , KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0721965454
E-mail: soycdf.go.ke or cdfsoyconstituency@gmail.com
Website: www.go.ke

(g) Entity Bankers

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

1. Cooperative Bank –(Eldoret West branch)
Box
A/C NO-01141458965900

2. Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

3. 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 SOY *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 SOY *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 SOY *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 SOY *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 SOY *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 SOY *CDF* financial statements were approved and signed on JUL 2015 2014.

Timothy
Chairman

CHAIRMAN
SOY CONSTITUENCY DEV. FUND
P.O. Box 4855-30100, ELDORET


**FUNDS ACCOUNT
MANAGER / SECRETARY**
SOY CONSTITUENCY
Luka Kipkemai Kimosop
Fund Account Manager


III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF1	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	39,578,439.00	-
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		39,578,439.00	-
PAYMENTS			
Compensation of Employees	4	553,320.00	-
Use of goods and services	5	949,404.00	-
Committee expenses	6	1,820,100.00	-
Transfers to Other Government Units	7	-	
Other grants and transfers	8	25,443,480.00	
Social Security Benefits	9	8,000.00	
Acquisition of Assets	10	407,394.00	
Other Payments	11	-	
TOTAL PAYMENTS		29,181,698.00	
SURPLUS/DEFICIT		10,396,741.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Soy CDF financial statements were approved on 20 JUL 2015 and signed by:

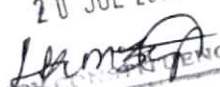
CHAIRMAN
 SOY CONSTITUENCY DEV. FUND
 P.O. BOX 4855-30100, ELDORET

Timothy Bor
 Chairman - CDFC



FUNDS ACCOUNT
 MANAGER / SECRETARY

20 JUL 2015



Luka Kimosop
 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

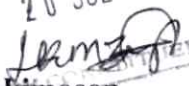
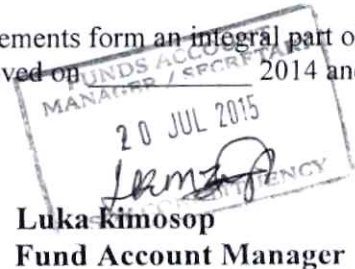
	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	10,225,941	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	170,800	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		10,396,741	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	0
Surplus/Deficit for the year		10,396,741	0
Prior year adjustments	17	0	0
NET LIABILITIES		10,396,741	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SOY CDF financial statements were approved on 20 July 2015 and signed by:

Timothy K. Bor
Chairman - CDFC




Luka-kimosop
Fund Account Manager

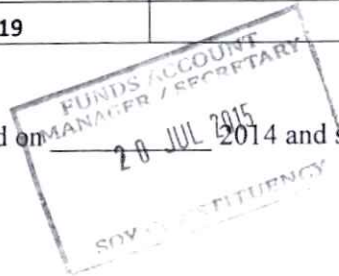



V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,072,272	0	1,072,272	553,320	518,952	48
Use of goods and services	1,206,498.71	0	1,206,498.71	949,404	257,094.71	78
Committee expense	4,422,700.00	0	4,422,700.00	1,820,100.00	2,419,600	59
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	27,700,000	0	27,700,000	0	27,700,000	0
Other grants and transfers	34,443,664	0	34,443,664.00	25,443,480.00	8,997,184	72
Social Security Benefits	19,200	0	19,200	8,000	11,200	42
Acquisition of Assets	5,809,784.23	0	5,809,784.23	407,394	5,402,390.23	7
Other Payments	0	0	0	0	0	0
TOTALS	74,674,119		74,674,119	29,181,698	45,306,421	

The soy CDF financial statements were approved on 20 JUL 2015 and signed by:

Timothy K. Bor
Chairman - CDFC


Luka Kinjosop
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 – SOY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (ksh)

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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. A735534	2,000,000.00	0
	AIE NO.A735833	37,578,439.00	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	0
	TOTAL	39,578,439.00	0

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
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	-	0

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	0
Rents	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere (specify)	-	0
Total	-	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	367,320.00	0
Basic wages of casual labour	-	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
gratuity	186,000.00	
Total	553,320.00	0

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	23,000	
electricity	0	
water	0	
Office rent	225,504	
Communication, supplies and services	120,000	
Domestic travel and subsistence	0	
Printing, advertising and information supplies & services	0	
Rentals of produced assets	0	
Training expenses	400,000	
Hospitality supplies and services	0	
Insurance costs	0	
Specialized materials and services	0	
Office and general supplies and services	100,900	
Fuel ,oil & lubricants	80,000	
Other operating expenses	0	
Routine maintenance – other assets	0	
Total	949,404	

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Committee allowance	1,820,100	
TOTAL	1,820,100	0

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	0	
Transfers to secondary schools	0	
Transfers to Tertiary institutions	0	
Transfers to Health institutions	0	
TOTAL	-	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	1,960,000	
Bursary -Tertiary	12,753,000	
Bursary-Special schools	0	
Mocks & CAT	0	
water	0	
Agriculture (food security)	1,700,000	
Electricity projects	0	
Security	2,400,000	
Roads	5,000,000	
Sports	0	
Environment	700,000	
Emergency Projects (specify)	930,480	
Total	25,443,480	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	8,000	
Total	8,000	

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	
Construction of Buildings	0	
Refurbishment of Buildings	0	
Purchase of Vehicles	0	
Purchase of Bicycles & Motorcycles	0	
Overhaul of Vehicles	0	
Purchase of Office furniture and fittings	111,394	
Purchase of computers ,printers and other IT equipments	181,000	
Purchase of photocopier	115,000	
Purchase of other office equipments	0	
Purchase of soft ware	0	
Acquisition of Land	0	
Total	407,394	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Eldoret west Branch A/C no.01141458965900</i>	10,225,941	
Total	10,225,941	

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	
Hire of graders	0	
Hire of hall	0	
Other receipts (specify)	0	
Total	0	

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	Kshs	Kshs	Kshs
<i>Luka Kimosop</i>	170,800	0	0
Total	170,800	0	0

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>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
Total			0	

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (ksh)****16. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Total	0	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Total	0	-

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (ksh)

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

NO	ITEM	ASSET NO
1.	Dell Computer complete – s/no-86xlnwi	CDF/141/01
2.	HP5590Scanner with accessories-s/no-CN2CAVH08C	CDF/141/02
3.	UP ASAPC650VA-3B1304X12213	CDF/141/03
4.	Executive Desk L shaped-	CDF/141/04
5.	Executive Desk straight	CDF/141/05
6.	Executive Chair	CDF/141/06
7.	Executive Chair	CDF/141/07
8.	Cupboard 64 3shelf grey color	CDF/141/08
9.	Cabinet Drawer	CDF/141/09
10.	Hp LaserJet printer	CDF/141/10
11.	Kangaroo paper punch	CDF/141/11
12.	Kangaroo stapler	CDF/141/12
13.	Casio calculator	CDF/141/13
14.	3 layer file tray	CDF/141/14
15.	Kyocera photocopying machine	CDF/141/15
16.	Hp LaserJet Pro 400 printer VNH6100474	CDF/141/16
17.	Sony digital camera s/no 4706055	CDF/141/17
18.	Epson EB-S18 multimedia projector s/noTULK4200228	CDF/141/18
19.	Desktop computer complete s/no V3Z1066	CDF/141/19
20.	Motor vehicle- GKB 841F Chassis AHTFR22G50685861	CDF/141/20

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
39,578,439	2013/2014
OTHER RECEIVABLES (SPECIFY)	
0	

CONSTITUENCIES DEVELOPMENT FUND – SOY CONSTITUENCY

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18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
0	0

18.4 FUNDS DUE TO PROJECTS(Bank balance as at 30th June 2014)

11,850,496.00

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A735534</i>	<i>2,000,000</i>	<i>2013/14</i>
<i>A735833</i>	<i>37,578,439</i>	<i>2013/14</i>