

REPUBLIC OF KENYA

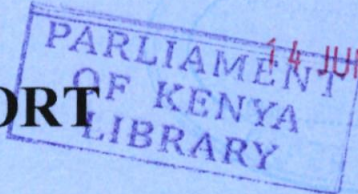


*PAUPER LAND*  
*By the leader of*  
*majority party*  
*hon. Aden Duale*  
*on Tuesday 14/6/2016*

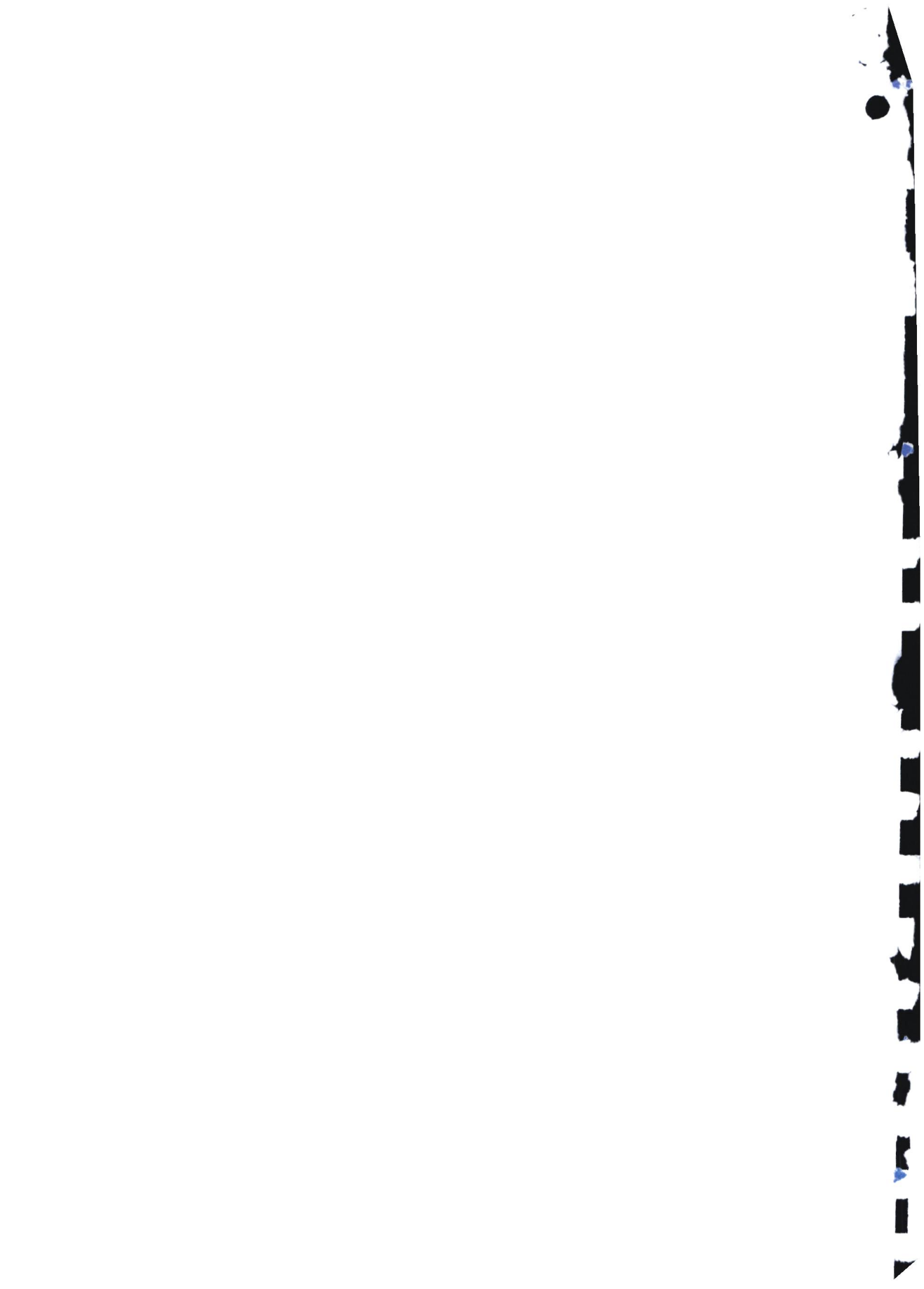
OFFICE OF THE AUDITOR-GENERAL



REPORT



OF  
THE AUDITOR-GENERAL  
ON  
THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
HAMISI CONSTITUENCY  
FOR THE YEAR ENDED  
30 JUNE 2015





[30<sup>TH</sup> AUGUST, 2015]

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**CONSTITUENCIES DEVELOPMENT FUND – HAMISI**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

HAMISI CONSTITUENCIES  
DEVELOPMENT FUND  
KISUMU

Prepared By:

Chairman RAJABU MWOYI Signature [Signature] Date .....

Fund Account Manager SILVERIOUS WAKOHI Signature [Signature] Date .....

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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Table of Content	Page
<b>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....</b>	<b>2</b>
<b>II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES.....</b>	<b>4</b>
<b>VI. SIGNIFICANT ACCOUNTING POLICIES.....</b>	<b>7</b>
<b>VI. SIGNIFICANT ACCOUNTING POLICIES.....</b>	<b>9</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	Mr. Yusuf Mbuno
2.	Fund Account Manager	Mr. Silverius Wakoli
3.	District Accountant	Mr. Philemon Njiri

**(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

- 1) Mr. Wellington Mwondi – Chairman
- 2) The Deputy County Commissioner – HAMISI
- 3) The Fund Account Manager – HAMISI
- 4) Mr. Stephen Buleemi – Secretary
- 5) Mrs. Violet Khavere – Member
- 6) Mrs. Rachel Lusiji – Member
- 7) Mr. Patrick Lime – Member
- 8) Mrs. Elisheba Muhonja – Member
- 9) Mr. Collins Ayugu – Member
- 10) Mr. Samuel Kiplagat – Member

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 262, Kaimosi  
Shamakhokho Assistant County Commissioner's ground,  
Chavakali – Kapsabet Highway,  
Kaimosi, KENYA

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Mobile: 0722 -959351  
E-mail: cdfhamisi@cdf.go.ke  
Website: www.cdfhamisi.go.ke

**(g) Entity Bankers**

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

1. Kenya Commercial Bank  
Mbale, branch  
A/C No. 1102380598  
Box 1123-50300, Maragoli, Kenya

**(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

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

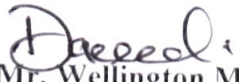
The Fund Account Manager in charge of the HAMISI *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 HAMISI *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 HAMISI *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the HAMISI *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 HAMISI *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 HAMISI *CDF* financial statements were approved and signed on \_\_\_\_\_ 2015.

  
**Mr. Wellington Mwondi**  
Chairman - CDFC

  
**Mr. Silverius Wakoli**  
Fund Account Manager



## OFFICE OF THE AUDITOR-GENERAL

### **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015**

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Hamisi Constituency set out on pages 5 to 34, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows for the year then ended, summary statement of appropriation: Recurrent and Development 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 4 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 controls 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 Unsupported Purchase of Land**

The Fund purchased land for the construction of Jeptulu police post and Givigoi dispensary at a cost of Kshs.1,750,000.00 and Kshs.740,000 respectively . However, the land ownership documents were not made available for audit review.

Consequently, the ownership of the two parcels of land could not be verified as at 30 June 2015.

#### **2.0 Unimplemented Projects**

During the year, the fund planned to implement 121 projects. However, it failed to implement 43 projects valued at Kshs.36,937,931.00 that were to be undertaken within the financial year though 36 projects were ongoing.

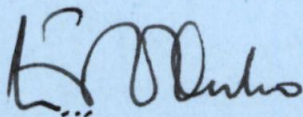
In the circumstances it is not clear and the fund management has not explained how the backlog of projects will be completed for the benefit of the constituents.

#### **3.0 Budget and Budgetary Control**

Hamisi CDF had an approved budget of Kshs.159,713,908.50 for the year ended 30 June 2015. However, the Fund spent Kshs.116,019,719.45 resulting to an overall under expenditure of Kshs.43,694,189.05 approximately 27% of the total budget. The under expenditure in this year's budget was due to the un-utilized previous year's budget carried forward of Kshs.43,428,303.35. The Fund therefore, failed to meet its budget objectives and deliver the planned and provide service to the constituents.

### **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 Constituencies Development Fund – Hamisi Constituency as at June 30, 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Accounting Standards (Cash Basis) and comply with Constituency Development Fund (CDF) Act, 2013.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**03 May 2016**

*Constituencies Development Fund – Hamisi Constituency – Report and Financial Statements for the year ended 30 June 2015*

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

<b>I. STATEMENT OF RECEIPTS AND PAYMENTS</b>			
VII. NOTES TO THE FINANCIAL STATEMENTS	Note	2014 - 2015	2013-2014
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	159,713,908.50	127,866,041.15
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>159,713,908.50</b>	<b>127,866,041.15</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,250,260.00	1,104,562.80
Use of goods and services	5	933,400.00	1,405,619.95
Committee meeting allowances	6	9,873,038.25	5,350,600.00
Transfers to Other Government Units	7	52,808,506.00	45,500,000.00
Other grants and transfers	8	51,079,995.20	31,027,535.90
Social Security Benefits	9	74,520.00	46,800
Acquisition of Assets	10	-	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>116,019,719.45</b>	<b>84,435,118.65</b>
<b>SURPLUS/DEFICIT</b>		<b>43,694,189.05</b>	<b>43,430,922.50</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The constituency financial statements were approved on \_\_\_\_\_ 2015 and signed by:

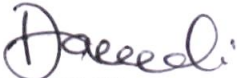
  
 Fund Account MANAGER  
 DATE,

  
 CHAIRMAN CDFC

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

<b>II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES</b>				
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>	
		<b>Kshs</b>	<b>Kshs</b>	
<b>FINANCIAL ASSETS</b>				
<b>Cash and Cash Equivalents</b>				
Bank Balances ( as per the cash book)	12	43,694,189.05	43,430,922.50	
Cash Balances (sale of tenders,hire of grader)	13	0	0	
Outstanding Imprests	14	0	0	
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	0	0	
<b>TOTAL FINANCIAL ASSETS</b>		<b>43,694,189.05</b>	<b>43,430,922.50</b>	
<b>REPRESENTED BY</b>				
Fund balance b/fwd 1st July...	16	43,694,189.05	43,430,922.50	
Surplus/Deficit for the year ( from stm of receipt & expenditure		-	-	-
Prior year adjustments	17	-	-	-
<b>NET LIABILITIES</b>		<b>43,694,189.05</b>	<b>43,430,922.50</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The constituency financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
**Mr. Wellington Mwondi**  
**Chairman - CDFC**

  
**Mr. Silverius Wakoli**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

III STATEMENT OF CASHFLOW				
Receipts for operating Activities		2014-2015	2013-2014	
Transfers from the CDF Board	1	159,713,908.50	127,866,041.15	
Other Revenues	3	-	-	
		<b>159,713,908.50</b>	<b>127,866,041.15</b>	
Payments for operating expenses				
Compensation of Employees	4	1,250,260.00	1,104,562.80	
Use of goods and services	5	933,400.00	1,405,619.95	
Committee Expenses	6	9,873,038.25	5,350,600.00	
Transfers to Other Government Units	7	52,808,506.00	45,500,000.00	
Other grants and transfers	8	51,079,995.20	31,027,535.90	
Social Security Benefits	9	74,520.00	46,800.00	
Other Expenses	11	-	-	
<b>Adjusted for:</b>				
Adjustments during the year				
Sub-total		<b>116,019,719.45</b>	<b>84,435,118.65</b>	
<b>Net cashflow from operating activities</b>		<b>43,694,189.05</b>	<b>43,430,922.50</b>	
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-		
Acquisition of Assets	10	-		
<b>Net cash flows from Investing Activities</b>				-
CASHFLOW FROM FINANCING ACTIVITIES				
<b>Net cash flow from financing activities</b>				-
NET INCREASE/ IN CASH AND CASH EQUIVALENT				
Cash and cash equivalent at BEGINNING of the year	16	43,694,189.05	43,430,922.50	
Cash and cash equivalent at END of the year		43,694,189.05	43,430,922.50	

*Daheed*  
**Mr. Wellington Mwondi**  
**Chairman - CDFC**

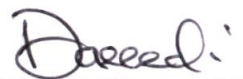
*[Signature]*  
**Mr. Silverius Wakoli**  
**Fund Account Manager**


**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	116,282,986.00	43,430,922.50	159,713,908.50	116,282,986.00	43,430,922.50	73
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	1,576,776.00	1,101,000.00	2,677,776.00	1,250,260.00	1,427,516.00	47
Use of goods and services	5,084,292.74	1,600,200.00	6,684,492.74	933,400.00	5,751,092.74	14
Committee Members Expenses	4,218,000.00	6,800,000.00	11,018,000.00	9,873,038.25	1,144,961.75	90
Transfers to Other Government Units	47,557,931.00	22,400,000.00	69,957,931.00	52,808,506.00	17,149,425.00	75
Other grants and transfers	57,759,586.26	11,500,922.50	69,260,508.76	51,079,995.20	18,180,513.56	74
Social Security Benefits	86,400.00	28,800.00	115,200.00	74,520.00	40,680.00	65
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTALS</b>	<b>116,282,986.00</b>	<b>43,430,922.50</b>	<b>159,713,908.50</b>	<b>116,019,719.45</b>	<b>43,694,189.09</b>	<b>73</b>

The constituency financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
**Mr. Wellington Mwondi**  
 Chairman - CDFC

  
**Mr. Silverius Wakoli**  
 Fund Account Manager

HAMISI CONSTITUENCY DEVELOPMENT FUND  
 P.O. BOX 2822  
 KAMISI

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency. 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.

## CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2015 (Kshs')

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#### *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, 2015.

**CONSTITUENCIES DEVELOPMENT FUND – IIAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Descriptio		2014-2015	2013-2014
		Kshs	Kshs
Normal Allocation	AIE NO. A759664	29,070,746.50	47,180,624.00
	AIE NO. A796737	17,442,448.00	2,000,000.00
	AIE NO. A797006	29,070,746.50	38,341,399.00
	AIE NO. A796095	40,699,045.00	40,341,399.00
Conditional grants	AIE NO....	-	-
	AIE NO....	-	-
Receipt from other Constituency		-	-
<b>TOTAL</b>		<b>116,282,986.00</b>	<b>127,863,422.00</b>

**1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS**

Description	2014-2015	2013-2014
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Receipts from the Sale of Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**1.1.1.1.1.1.3 OTHER RECEIPTS**

Description	2014-2015	2013-2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from the Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

**1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES**

2110000		4 COMPENSATION OF EMPLOYEES	
		2014 - 2015	2013-2014
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,250,260.00	1,104,562.80
2110202	Basic wages of casual labour	-	-
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	-	-
2710120	Payment of gratuity		
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
	<b>Total</b>	<b>1,250,260.00</b>	<b>1,104,562.80</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**1.1.1.1.1.1.5 USE OF GOODS AND SERVICES**

	Description	2014 -2015	2013 – 2014
		Kshs	Kshs
2210100	Utilities, supplies and services		
	Water		
	Electricity		
2210104	Office rent		
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses		
2210800	Hospitality supplies and services		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	483,400.00	1,405,619.95
2211200	Fuel ,oil & lubricants	450,000.00	
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment		
2220200	Routine maintenance – other assets		
	<b>Total</b>	<b>933,400.00</b>	<b>1,405,619.95</b>

**1.1.1.1.1.1.6 COMMITTEE EXPENSES**

	Description	2014 - 2015	2013-2014
		Kshs	Kshs
2210802	Other committee expenses	4,615,500.00	1,970,300.00
2210809	Committee allowance	5,257,538.25	3,380,300.00
		-	-
		-	-
	<b>TOTAL</b>	<b>9,873,038.25</b>	<b>5,350,600.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013-2014
	Kshs	Kshs
Transfers to primary schools	25,800,000.00	19,200,000.00
Transfers to secondary schools	19,920,000.00	17,900,000.00
Transfers to Tertiary institutions	-	450,000.00
Transfers to Health institutions	7,088,506.00	7,950,000.00
<b>TOTAL</b>	<b>52,808,506.00</b>	<b>45,500,000.00</b>

**1.1.1.1.1.1.8 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013-2014
	Kshs	Kshs
Bursary -Secondary	6,123,000.00	8,674,000.00
Bursary -Tertiary	4,351,250.00	4,204,000.00
Bursary-Special schools	143,000.00	143,017.00
Mocks & CAT	200,000.00	1,430,000.00
water	1,200,000.00	1,200,000.00
Agriculture (food security)	1,250,000.00	100,000.00
Electricity	1,630,000.00	2,271,000.00
Security	7,700,000.00	2,900,000.00
Roads	19,316,065.20	4,851,838.90
Sports	2,280,000.00	-
Environment	1,200,000.00	-
Emergency Projects	5,686,680.00	5,253,680.00
<b>Total</b>	<b>51,079,995.20</b>	<b>31,027,535.90</b>

**1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS**

Description	2014 - 2015	2013-2014
	Kshs	Kshs
Employer contribution to NSSF	74,520.00	46,800.00
<b>Total</b>	<b>74,520.00</b>	<b>46,800.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**1.1.1.1.1.1.10 ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2014 -2015 Kshs	2013-2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery & Equipment	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	-	-

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**1.1.1.1.1.1.11 OTHER PAYMENTS**

	2014-2015	2013-2014
	-	-
Specify	-	-
	-	-

**12A. Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	2014 -2015	2013-2014
	Kshs	Kshs
<i>KCB Bank, Mbale Branch, A/C No. 1102380598</i>	43,694,189.05	43,430,922.50
	-	-
<b>Total</b>	<b>43,694,189.05</b>	<b>43,430,922.50</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**12B: CASH IN HAND**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
<b>Total</b>	-	-
<i>[Provide cash count certificates for each]</i>		

**12C: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<b>Total</b>				

(Include an annex of the list is longer than 1 pane)

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**13. BALANCES BROUGHT FORWARD**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	43,430,922.50	2,619.15
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
<b>Total</b>	<b><u>43,430,922.50</u></b>	<b><u>2,619.15</u></b>
<i>[Provide short appropriate explanations as necessary]</i>		
<b>PRIOR YEAR ADJUSTMENTS</b>		
	<b>2014 - 2015</b>	<b>2013-2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
	-	-

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

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**15. OTHER IMPORTANT DISCLOSURES**

**15.1 PENDING ACCO UNTS PAYABLE (See Annex 1)**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of Civil works	-	-
Supply of goods	-	-
Supply of Services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15.2 PENDING STAFF PAYABLE (See Annex 2)**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle Management	-	-
Unionisable employees	-	-
Others (Supply)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15.3 OTHER PENDING PAYABLE (See Annex 3)**

	<b>2014-2015</b>	<b>2013-2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (See attached list)	-	-
Amount due to other grants and other transfers (See attached list)	-	-
Other (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**ANNEX 1- ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To - Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-total</b>						
<b>Construction of Civil works</b>						
4.						
5.						
6.						
<b>Sub-total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-total</b>						
<b>Supply of Services</b>						
10.						
11.						
12.						
<b>Sub-total</b>						
<b>Grand total</b>						

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**ANNEX 2- ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Contracted	Amount Paid To - Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1)							
2)							
3)							
		<b>Sub-total</b>					
<b>Middle Management</b>							
4)							
5)							
6)							
		<b>Sub-total</b>					
<b>Unionisable Employees</b>							
7)							
8)							
9)							
		<b>Sub-total</b>					
<b>Others (Specify)</b>							
10)							
11)							
12)							
		<b>Sub-total</b>					
		<b>Grand total</b>					

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**ANNEX 3- ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To – Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other government entities</b>							
1.							
2.							
3.							
	<b>Sub-total</b>						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	<b>Sub-total</b>						
<b>Others (Specify)</b>							
7.							
8.							
9.							
	<b>Sub-total</b>						
	<b>Grand total</b>						

## ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	3,500,000.00	3,500,000.00
Transport equipment	4,419,770.00	4,419,770.00
Office equipment, furniture and fittings	242,250.00	242,250.00
ICT Equipment, Software and Other ICT Assets	447,450.00	447,450.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>8,609,470.00</b>	<b>8,609,470.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs')**

**18.1 FIXED ASSET REGISTER**

**HAMISI CONSTITUENCY DEVELOPMENT FUND OFFICE**  
**FIXED ASSET REGISTER AS AT 30TH JUNE 2015**

REGION: **WESTERN**

COUNTY: **VIHIGA**

CONSTITUENCY: **HAMISI**

CONSTITUENCY CODE: **167**

NO.	ITEMS	QUALITY	ASSET NO.	SERIAL NUMBER	MODEL / MANUFACTURER	WARANTY	ASSET COST (KSH)	ACQU. DATE	LOCATION	CONDITION	SERVICEABLE/ UNSERVICEABLE
1	Computer Stands	1	CDC/167/FF/077	N/A	Wooden	N/A	16,250	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/078	N/A	Wooden	N/A	16,250	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
2	Computers	1	CDC/167/OE/007		hp	1 YR	56,000	2011	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/008			1YR	56,000	2011	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
3	Computer Printers	1	CDC/167/OE/010	VNHTB8RGF4	3-in - 1 copier machine	1YR	89,800	2010	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/011	CNGJG43888	hp P2055d	1YR		2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/014	CN7411N1ZG	hp D1360	1YR	8,500	2007	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
4	Monitor	1	CDC/167/OE/012	3CQ9523WTL	Hp Compact LE1711	1YR	7,000	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/013	HP LE1711	hp	1YR	7,000	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
5	Plain Paper Fax	1	CDC/167/OE/009	PNGT1983ZA	Panasonic KXFP711	1 YR	24,500	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
6	Black Box (Wireless Support Fax)	1									
			CDC/167/OE/015	RR6RSA1081001268	HUAWEI ETS1229	1 YR	17,500	2009	Shamakhokho CDF Office	GOOD	SERVICEABLE
7	Paper Punch	1	CDC/167/OE/001	N/A	N/A	N/A	300	2005	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/002	DP-520	KANGAROO	N/A	300	2005	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE

## CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2015 (Kshs')

8	Stapler Machine	1	CDC/167/OE/003	N/A	N/A	1 YR	9,250	2012	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/004	N/A	N/A	1 YR	450	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
9	Calculator	1	CDC/167/OE/005	CASIO	CASIO	1 YR	1,350	2006	HAMISI CDF Office	GOOD	SERVICEABLE
10	Typewriter	1	CDC/167/OE/006	SPP2-51569	SPP	1 YR	15,000	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/016	N/A	N/A	N/A	15,000	2005	HAMISI CDF Office	BROKEN DOWN	UNSERVICEABLE
11	Laptop	1	CDC/167/OE/017	HP 00426-OEM-8992662-00497	HP 635	1 YR	29,000	2010	HAMISI CDF Office	GOOD	SERVICEABLE
11		1	N/A	HP5CB41021PG	FOY79EA#BH5	1 YR	29,000	2010	HAMISI CDF Office	GOOD	SERVICEABLE
12	UPS Backup	1	CDC/167/OE/018	40121390907	WRA-600AP	1 YR	7,500	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
13	Camera	1	CDC/167/OE/019	Sony	4094107	1 YR	19,500	2010	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
14	CDF Office	1	CDC/167/OE/020	N/A	N/A	N/A	≥ 3.5M	2007	Shamakhokho DO's ground	COMPLETE	IN USE
15	Landrover	1	CDC/167/OE/021	GKA 765S		1 YR	4,419,770	2009	Shamakhokho DO's ground	BROKEN DOWN	UNSERVICEABLE
16	Office Tables without drawers	1	CDC/167/FF/001	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/002	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/003	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/004	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
17	Timber office Chairs without arms	1	CDC/167/FF/005	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/006	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/007	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/008	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/009	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/010	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/011	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE

# CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2015 (Kshs')

		1	CDC/167/FF/012	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/013	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/014	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/015	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/016	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/017	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/018	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/019	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/020	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/021	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/022	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/023	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/024	N/A	Wooden	N/A	300	2005	HAMISI CDF Office	FAIRLY GOOD	SERVICEABLE
18	Office Tables with drawers	1	CDC/167/FF/025	N/A	Wooden	N/A	5,000	2006	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/026	N/A	Wooden	N/A	5,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
19	Book/ Document shelves	1	CDC/167/FF/027	N/A	Wooden	N/A	5,000	2006	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/028	N/A	Wooden	N/A	5,000	2006	HAMISI CDF Office	GOOD	SERVICEABLE
20	Office Chairs with arms	1	CDC/167/FF/029	N/A	Wooden	N/A	9,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/030	N/A	Wooden	N/A	9,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
21	Executive Office Chair	1	CDC/167/FF/031	N/A	Wooden	N/A	22,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
22	Executive Office Desk	1	CDC/167/FF/032	N/A	Wooden	N/A	38,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
23	Office steel cabinets	1	CDC/167/FF/033	N/A	Ashut	N/A	10,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/034	N/A	Ashut	N/A	10,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE

# CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2015 (Kshs')

24	Boardroom Chairs	1	CDC/167/FF/035	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/036	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/037	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/038	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/039	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/040	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/041	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/042	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/043	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/044	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/045	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/046	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/047	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/048	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
25	Boardroom Tables	1	CDC/167/FF/049	N/A	Wooden	N/A	750	2008	HAMISI CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/050	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/051	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/052	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/053	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/054	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/055	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
26	Boardroom Chairs Catalina	1	CDC/167/FF/056	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/057	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/058	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015 (Kshs')**

	without arms	1	CDC/167/FF/059	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/060	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/061	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/062	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/063	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/064	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/065	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/066	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/067	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/068	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/069	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/070	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/071	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/072	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		27	Boardroom Chairs Catalina with arms	1	CDC/167/FF/073	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office
1	CDC/167/FF/074			N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
1	CDC/167/FF/075			N/A	Wooden	N/A	3,800	2010	HAMISI CDF Office	GOOD	SERVICEABLE
1	CDC/167/FF/076			N/A	Wooden	N/A	3,800	2010	HAMISI CDF Office	GOOD	SERVICEABLE
28	Scanner	1	N/A	hp scanjet 5590	L1911B	1 YR	22,000	2013	Shamakhokho CDF Office	GOOD	SERVICEABLE

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