

REPUBLIC OF KENYA



*Paper laid by
Leader of Majority Party
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
CHERANGANY CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



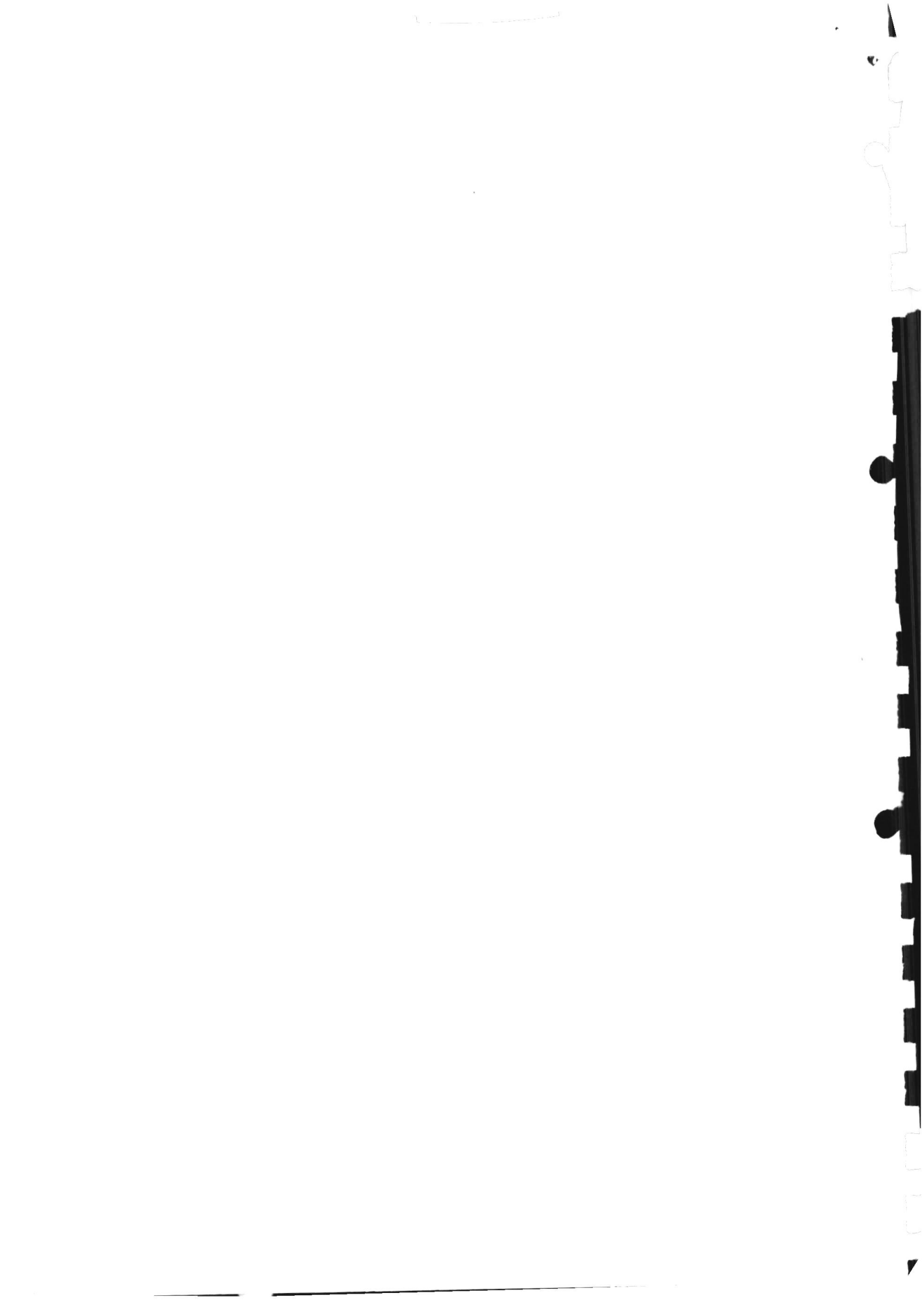


**CONSTITUENCY DEVELOPMENT FUND
CHERANGANY CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

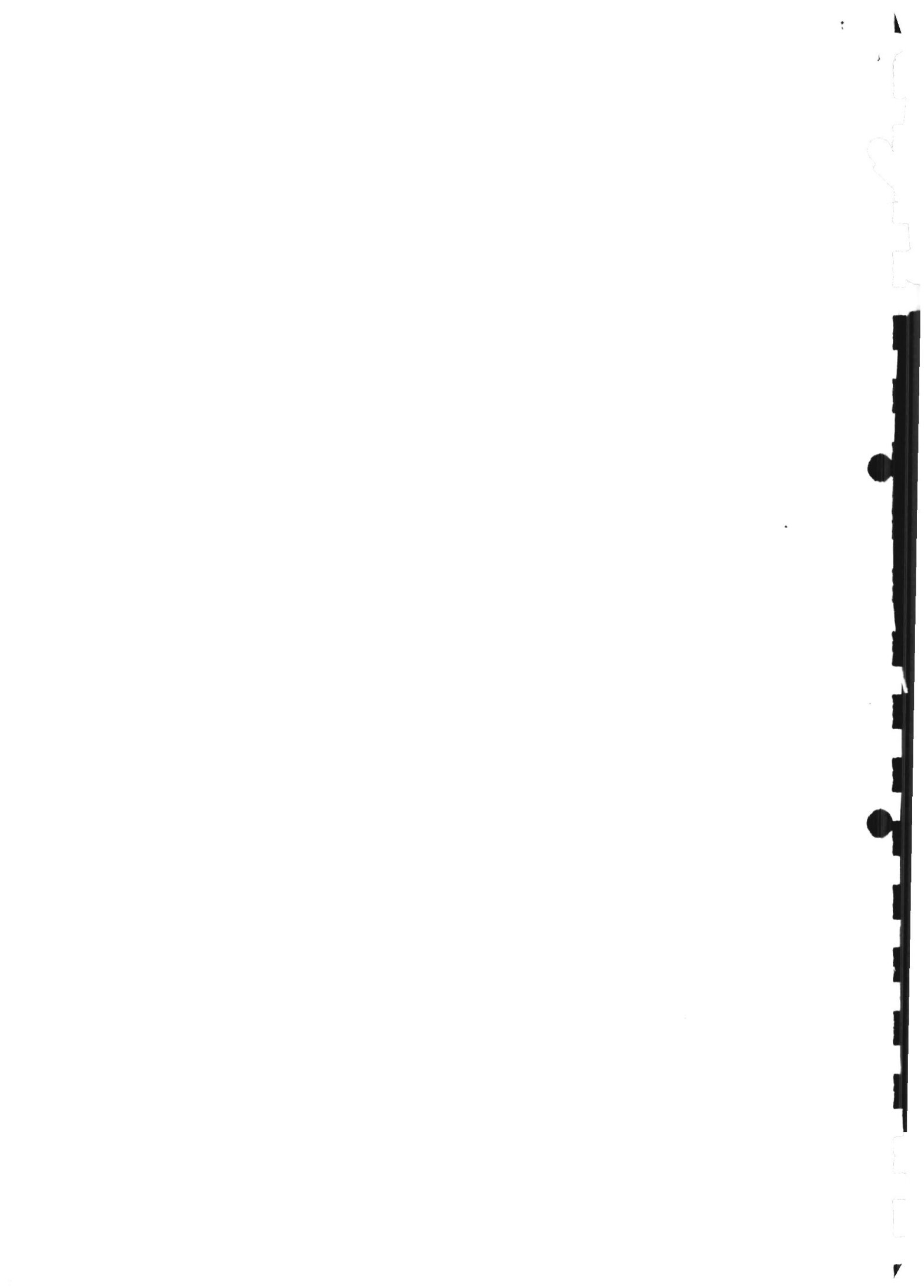
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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



CONSTITUENCY DEVELOPMENT FUND – CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The Cherangany 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 2015 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Haron K. Rotich
3.	Accountant	Alex K Muhando
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Cherangany Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Cherangany CDF Headquarters

P.O. Box 4573,
CDF Building,
Kaplamai Road
Kitale.

(f) Cherangany CDF Contacts

Telephone: (+254) 722700266
E-mail: cdfcherangany@cdf.go.ke
Website: www.cdf.go.ke

(g) Cherangany Cdf Bankers

Cooperative bank
Kitale Branch
A/c number 01120097045800

(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
Haram bee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

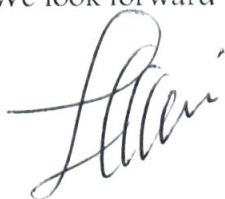
II. FORWARD BY THE CHAIRMAN E CHERANGANY CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The Cherangany constituency development fund in the financial year 2014/15 was allocated kshs 120,013,783 one hundred and twenty million thirteen thousand seven hundred and eighty three shillings only by the cdf board. During the financial year kshs 161,586,447 was disbursed to the constituency by end of June 2015. This included a balance of ksh 40,572,664 A.I.E.NO: A750167 and 1,000,000 A.I.E NO: A797118 which was balance due from the board in the financial year 2013/2014. Our budget therefore has been funded 100%. The cdsc was able to disburse the funds to the project management committees as soon as the A.I.E was available. The projects implemented by the pmcs are at various stages of completion.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended 30th June 2015 most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and or increasing costs for the various projects materials and labour due to time factor. Cases of misappropriation may also not be ruled out.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the cdf board. The board should try to release funds in one instalment of 100% or two instalments of 50% each before end of the financial year to enable the cdf implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2015/2016.



LINUS LELEI

CHAIRMAN CDSC CHERANGANY CONSTITUENCY

CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Cherangany cdf is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes:

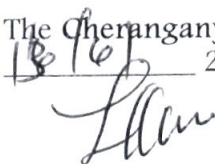
- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF.
- c) Designing, implementing 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.
- d) Safeguarding the assets of the CDF.
- e) Selecting and applying appropriate accounting policies.
- f) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Cherangany cdf* accepts responsibility for the CDF'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). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the *Cherangany cdf* further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the Cherangany cdf confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF'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 Accounting Officer confirms that the CDF'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 Cherangany CDF's financial statements were approved and signed by the Accounting Officer on 13/06/2016 2016.



Linus Lelei
Chairman Cdfc



Haron K. Rotich
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - CHERANGANY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Cherangany Constituency set out on pages 5 to 34, which comprise statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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 of the Public Audit Act, 2003 and submit the 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 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

Constituencies Development Fund – Cherangany Constituency – Annual Reports and Financial Statements for the year ended 30 June 2015

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 statement.

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 Cash and Cash Equivalent

The statement of assets reflect cash and cash equivalent figure of Kshs.36,561,432.00 which includes bank balances and outstanding imprest of Kshs.36,473,244 and Kshs.88,188.00 respectively. However, a review of the bank reconciliation statements and cashbook shows that the bank balance as per the cashbook was Kshs.6,469,798.10. The difference of Kshs.30,003,445.80 has not be explained. In addition, the bank reconciliation statement for the month of June 2015 included stale cheques amounting to Kshs.128,500 which had not been reversed in the cash book. No information was availed for audit review showing the dates when the balance of the un-presented cheques totalling Kshs.24,105,866.70 were subsequently cleared in bank.

In the circumstances, it was not possible to confirm that the bank balance figure of Kshs.36,473,243 was fairly stated as at 30 June 2015.

2.0 Oils and Lubricants

Included in the use of goods and services balance of Kshs.5,434,670.30 shown in the statement of receipts and payments for the year ended 30 June 2015 is fuel, oil and lubricants figure of Kshs.183,000.00 out of which an amount of Kshs.150,000 was paid to a petroleum dealer for fuel deposits. However, no procurement records were availed to confirm how the supplier was identified and purchase price determined.

Consequently, the propriety of the expenditure of Kshs.150,000 on fuel deposits for the year ended 30 June 2015 could not be confirmed.

3.0 Purchase of Land

3.1 Keboye Primary School

Included in the transfer to other government entities balance of Kshs.54,970,690 shown in the statement of receipts and payments for the year ended 30 June 2015 is transfer to primary schools figure of Kshs.21,987,931 out of which an amount of Kshs.1,000,000 was paid to Keboye Primary School for the purchase of two acres piece of land. However, ownership documents were not availed for audit verification.

Consequently, the propriety and validity of the expenditure on purchase of land expenditure of Kshs.1,000,000 for the year ended 30 June 2015 could not be confirmed.

3.2 Kiptoi Primary School

In addition, the transfer to other government entities balance of Kshs.54,970,690 shown in the statement of receipts and payments for the year ended 30 June 2015 includes transfer to primary schools figure of Kshs.21,987,931 out of which an amount of Kshs.500,000 was paid to Kiptoi Primary School for the purchase of one acre piece of land. However, ownership documents were not availed for audit verification.

Consequently, the propriety and validity of the expenditure of Kshs.500,000 for purchase of one acre land for the year ended 30 June 2015 could not be confirmed.

3.3 Seum Secondary School

Included in the transfer to other government entities balance of Kshs.54,970,690 shown in the statement of receipts and payments for the year ended 30 June 2015 is transfer to secondary schools figure of Kshs.24,700,000 out of which an amount of Kshs.600,000 was paid to Seum Secondary School for the purchase of one acre piece of land. However, ownership documents were not availed for audit verification.

Consequently, the propriety and validity of the purchase of land expenditure of Kshs.600,000 for the year ended 30 June 2015 could not be confirmed.

4.0 Bursaries

Included in the other grants and transfers balance of Kshs.66,406,462 shown in the statement of receipts and payments for the year ended 30 June 2015 is bursary figure of Kshs.21,419,250 which comprise an amount of Kshs.12,994,000 for bursary to secondary schools and Kshs.8,425,250 bursary to tertiary institutions. However, the criteria of selecting needy students and acknowledgement letters from schools and tertiary institutions were not availed for audit verification.

Consequently, the propriety and validity of the bursary disbursement amount of Kshs.21,419,250 for the year ended 30 June 2015 could not be confirmed.

5.0 Emergency Projects

Included in the other grants and transfers balance of Kshs.66,406,462 shown in the statement of receipts and payment for the year ended 30 June 2015 is emergency Projects figure of Kshs.6,230,587 out of which an amount of Kshs100,000 was paid to Kipkeikei Girls Secondary School for the construction of a toilet. However, during field audit inspection on 26 May 2016, it was noted that the toilet had collapsed due to poor workmanship and was therefore not in use.

Consequently, the propriety and validity of the amount of Kshs.100,000 for the construction of the toilet for the year ended 30 June 2015 could not be confirmed.

Other Matter

1.0 Budget Control and Performance

1.1 Budgetary Performance

During the year under review, the constituency had an annual budget of Kshs.169,060,544 while the actual expenditure amounted to Kshs.132,499,112 resulting to an under expenditure of Kshs.36,561,432 or 78% as summarised below.

Item	Budget 2014-2015	Actuals 2014-2015	Under Expenditure	% of utilization
Payments				
Compensation of employees	1,332,000.00	1,332,000	-	100
Use of goods and services	6,124,376.00	5,434,670	689,706	89
Committee expenses	4,141,695.00	3,596,800	544,895	87
Transfer to other governments units	72,085,254.00	54,970,690	17,114,564	76
Other grants and transfers	84,618,729.00	66,406,462	18,212,267	78
Social security benefits	69,840.00	69,840	-	100
Acquisition of assets	649,204.00	649,204.00	-	100
Other payments	39,446.00	39,446	-	100
Total	169,060,544.00	132,499,112.00	36,561,432	78

Failure to utilize funds may lead to poor service delivery for the citizens of Cherangany Constituency. This may be an indication of in appropriate budget making hence there may be need to review the budget process with a view to focusing on more priority areas.

1.2 Project Implementation

The statement of receipts and payments for the year ended 30 June 2015 indicated that Kshs.161,586,447 transfers from CDF Board out of which Kshs.94, 037,682 had been disbursed to various projects. A total of one hundred and fifty (150) projects were proposed and approved at an estimated budget of Kshs.94,037,682. Out of this twenty nine (29) projects with an estimated budget of Kshs.23,182,759 were partially completed and one hundred and twenty one (121) others were fully completed as shown below:

	Project Name	Sub-Project Activity	Financial Year Approved	Allocation (Ksh)	Disbursement (Ksh)	Status	Start Date	End Date	Level of Completion
1	St. Lwanga sec school	construction of Adm Block	2013/2014	500,000	500,000	complete	14-Aug	14-Sep	40%
2	Chematch sec school	construction of Admin Block	2014/2015	500,000	500,000	ongoing	2015 April	15-Dec	40%
3	St. Marys Kipsingori sec. School	Twin lab construction	2014/2015	2,000,000	2,000,000	Ongoing	2014 Dec	16-Jan	50%
4	Immaculate Conception H. School- makuyu	Construction of a dormitory	2014/2015	700,000	700,000	ongoing	2015 March	15-Dec	50%
5	St Francis Girls High school- Suwerwa	construction of a Twin Lab	2014/2015	800,000	800,000	ongoing	2015 March	15-Dec	50%
6	Kapsirowa sec sch	construction of a Twin Lab	2014/2015	700,000	700,000	ongoing	2015 March	15-Dec	50%
7	Ekegoro sec school	construction of a classroom	2014/2015	500,000	500,000	ongoing	2015 April	15-May	50%
8	Yuya sec sch	construction of a Dormitory	2014/2015	800,000	800,000	ongoing	2015 June	15-Dec	50%
9	Noigam sec school	Twin lab construction	2014/201	800,000	800,000	Ongoing	2014 Dec	15-Aug	60%
10	Friends Bwake Girls sec school	construction of a Dormitory	2014/2015	1,000,000	1,000,000	Ongoing	2015 March	15-Dec	60%
11	Wiyeta sec school	construction of a Dinning Hall	2014/2015	1,000,000	1,000,000	ongoing	2015 March	15-Dec	60%
12	St Michael Moiben P. School	construction of a classroom	2014/2015	600,000	600,000	ongoing	2015 March	15-May	60%
13	Mateket sec school	construction of a Twin Lab	2014/2015	800,000	800,000	ongoing	2015 March	15-Dec	60%

14	St joseph cheptil sec	construction of a Lab	2014/2015	700,000	700,000	ongoing	2015 June	15-Dec	60%
15	immaculate mukuyu	construction of a Dormitory	2014/2015	700,000	700,000	ongoing	2015 June	15-Dec	60%
16	moi univesity sec sch	construction of a Admin Block	2014/2015	700,000	700,000	ongoing	2015 June	15-Sep	60%
17	Kiptoi p sch	construction of a classroom	2014/2015	600,000	600,000	ongoing	2015 June	15-Dec	60%
18	St peters girls	construction of a Dinning Hall	2014/2015	800,000	800,000	ongoing	2014 June	15-Dec	60%
19	Bwake Dispensary	construction of Dispensary	2014/2014	400,000	400,000	On -going	10/3/2015	15-Jun	60%
20	Keboye p sch	construction of a classroom	2014/2015	800,000	800,000	ongoing	2015 June	15-Sep	70%
21	Geta Dispensary	construction of fabricated houses	2013/2014	1,082,759	1,082,759	On -going	6/11/2014	15-Jan	70%
22	Benon Dispensary	construction of fabricated houses	2013/2014	1,400,000	1,400,000	On -going	7/11/2014	15-Jan	70%
23	Kaplamai Dispensary	construction of fabricated houses	2013/2014	1,000,000	1,000,000	On -going	7/11/2014	15-Jan	70%
24	Birbriet Assistant chief office	construction of Chiefs office	2014/2015	300,000	300,000	ongoing	30/6/2015	15-Oct	70%
25	geta sec school	construction of a Dormitory	2014/2015	500,000	500,000	Complete	2015 June	15-Sep	80%
26	Aruba Dispensary	construction of fabricated houses	2013/2014	1,000,000	1,000,000	On -going	13/11/2014	15-Jan	80%
27	St. Francis Boys High School	construction of a Dormitory	2014/2015	1,000,000	1,000,000	ongoing	2015 Jan	15-May	90%

28	AIC Kipkeiker Girls High school	construction of a Twin dormitory	2014/2015	600,000	600,000	ongoing	2015 March	15-Dec	90%
29	kapsara sec. sch	construction of a classroom	2014/2015	900,000	900,000	ongoing	2015 June	15-Sep	90%
			Total	23,182,759	23,182,759				
30	AFBA Construction Co- Ltd	road construction	2014/2015	1,565,404.60	1,565,404.60	complete	2015 Jan	15-Apr	100%
31	Belvacon Co-LTD	Bridge construction	2014/2015	640,182	640,182	complete	2015 April	15-May	100%
32	Suwerwa/ Kabil C/Dip	Renovation of a cattle Dip	2014/2015	100,000	100,000	complete	2015 April	15-Jun	100%
33	Ekegoro Sec school	construction of 2 classroom	2014/2015	500,000	500,000	ongoing	2015 April	15-Jun	100%
34	Chisare C/Dip	Renovation of a cattle Dip	2014/2015	100,000	100,000	complete	2015 April	15-Jul	100%
35	Cherang'any H/Centre	Fencing of Health facility	2014/2015	50,000	50,000	complete	2015 April	15-Jun	100%
36	botwa dvt initiative project	Repair of Water Tank	2014/2015	160,000	160,000	complete	2015 April	15-Jun	100%
37	Barmalel P. School	construction of Classrooms	2014/2015	400,000	400,000	complete	2015 April	15-Jun	100%
38	Setek P. School	Renovation of a cattle Dip	2014/2015	200,000	200,000	complete	2015 April	15-Jun	100%
39	Kimson sec school	construction of a Dormitory	2014/2015	500,000	500,000	complete	2015 April	15-Jun	100%
40	kipkeiker girls sec school	construction of a toilet	2014/2015	100,000	100,000	Collapsed	2015 April	15-Jun	100%
41	Botwa Milimani P. School	construction of Classrooms	2014/2015	400,000	400,000	complete	2015 April	15-Jun	100%
42	Kapsara P. School	construction of Classrooms	2014/2015	200,000	200,000	complete	2015 April	15-Jun	100%

43	Upec Osorongai High School	construction of Toilets	2014/2015	100,000	100,000	complete	2015 April	15-Jun	100%
44	Seum sec school	Land purchase	2013/2014	600,000	600,000	complete	2014 Jul	14-Aug	100%
45	Kiptoi P. School	Land purchase	2013/2014	500,000	500,000	complete	2014 Aug	14-Sep	100%
46	Hututu Friends Girls sec school	construction of classroom	2013/2014	800,000	800,000	complete	2014 Aug	14-Sep	100%
47	St. Pauls sec school- Kiriita	Lab construction	2013/2014	600,000	600,000	complete	2014 Aug	14-Sep	100%
48	Kipsaina centre P. School	construction of classroom	2013/2014	400,000	400,000	complete	14-Aug	14-Sep	100%
49	Nzoia centre sec school	construction of classroom	2013/2014	400,000	400,000	Complete	14-Aug	14-Sep	100%
50	Osorongai sec school	construction of Dining Hall	2013/2014	600,000	600,000	complete	14-Aug	14-Sep	100%
51	Kemeloi P. School	construction of classroom	2013/2014	600,000	600,000	complete	14-Aug	14-Sep	100%
52	Kabolet P. School	construction of classroom	2013/2015	400,000	400,000	complete	14-Aug	14-Sep	100%
53	Ngorera P School	construction of classroom	2014/2015	400,000	400,000	complete	14-Aug	14-Sep	100%
54	Ekegoro P School	construction of classroom	2013/2014	300,000	300,000	complete	14-Aug	14-Sep	100%
55	St. Joseph Mixed sec school	construction of classroom	2013/2014	300,000	300,000	complete	14-Aug	14-Sep	100%
56	Sitamani P. School	construction of classroom	2013/2014	300,000	300,000	complete	14-Sep	14-Nov	100%
57	Keboye P. School	purchase of land	2013/2014	1,000,000	1,000,000	complete	2014 Sep	14-Sep	100%

58	Loima P. School	construction of classroom	2013/2014	400,000	400,000	complete	2014 Sep	14-Sep	100%
59	Top -suerwa P. School	construction of classroom	2013/2014	300,000	300,000	complete	2014 Sep	14-Oct	100%
60	Sibanga sec school	Lab construction	2013/2014	700,000	700,000	complete	2014 Sep	14-Nov	100%
61	Makutano P. School	construction of classroom	2013/2014	300,000	300,000	complete	2014 Sep	14-Nov	100%
62	Chisare P. School	construction of classroom	2013/2014	100,000	100,000	complete	2014 Sep	14-Nov	100%
63	Tuigoin P. School	Toilet construction	2013/2014	100,000	100,000	complete	2014 Nov	14-Nov	100%
64	Botwa mlimani P. School	construction of a classroom	2014/2015	1,200,000	1,200,000	complete	2014 Nov	14-Dec	100%
65	Kimoson P. School	Toilet construction	2014/2015	200,000	200,000	complete	2014 Dec	14-Dec	100%
66	Makutano sec school	purchase of land	2014/2015	500,000	500,000	complete	2015 Jan	14-Dec	100%
67	Bahati P. School	construction of a classroom	2014/2015	1,000,000	1,000,000	complete	2015 Jan	15-Apr	100%
68	Munyaka P. School	construction of a classroom	2014/2015	1,000,000	1,000,000	complete	2015 Jan	15-Apr	100%
69	Biribiriet P. School	Renovation of Classrooms	2014/2015	837,931	837,931	Complete	2015 March	15-Apr	100%
70	Karara P. School	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 March	15-Jun	100%
71	AIC Chepsiro sec school	construction of a classroom	2014/2015	1,000,000	1,000,000	Complete	2015 March	15-Aug	100%

72	St. Pauls Kapchepsir sec school	construction of a classroom	2014/2015	300,000	300,000	Complete	2015 March	15-May	100%
73	Sinoko Bahati P. school	purchase of land	2014/2015	1,000,000	1,000,000	Complete	2015 March	15-Mar	100%
74	Tunen P. School	construction of a classroom	2014/2015	200,000	200,000	Complete	2015 March	15-Mar	100%
75	Immaculate Conception H. School- Kemeloi	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 March	15-Mar	100%
76	St. Teresa sec school- Sinyereri	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 March	15-May	100%
77	Chepkoiyo sec school	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 April	15-May	100%
78	AIC Seum sec school	purchase of land	2013/2014	800,000	800,000	Complete	2015 April	15-Apr	100%
79	sitatunga sec sch	construction of a Lab	2014/2015	400,000	400,000	Complete	2015 June	15-Aug	100%
80	velos p. sch	purchase of land	2014/2015	800,000	800,000	Complete	2015 June	15-Jul	100%
81	kipsaina sec school	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 June	15-Dec	100%
82	Ngorera p. sch	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 June	15-Aug	100%
83	AIC biribriet sec	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 June	15-Aug	100%
84	Amani sec school	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 June	15-Sep	100%
85	cheptiret p. sch	construction of a classroom	2014/2015	400,000	400,000	Complete	2015 June	15-Sep	100%

86	kiptoror p sch	construction of a classroom	2014/2015	400,000	400,000	Complete	2015 June	15-Sep	100%
87	mwaga p school	construction of a classroom	2014/2015	500,000	500,000	Complete	2015 June	15-Sep	100%
88	botwa p. school	construction of a classroom	2014/2015	400,000	400,000	Complete	2015 June	15-Sep	100%
89	bahati p sch	construction of a classroom	2014/2015	1,000,000	1,000,000	Complete	2015 June	15-Sep	100%
90	nyasiland p.sch	construction of a classroom	2014/2015	400,000	400,000	Complete	2015 June	15-Sep	100%
91	St Francis bos High school-Suwerwa	construction of a Dormitory	2014/2015	600,000	600,000	Complete	2015 June	15-Sep	100%
92	Saiwa p. sch	construction of a classroom	2014/2015	300,000	300,000	Complete	2015 June	15-Sep	100%
93	Bata mihu p.sch	construction of a classroom	2014/2015	450,000	450,000	Complete	2015 June	15-Sep	100%
94	frends bonde sec sch	construction of a classroom	2014/2015	600,000	600,000	Complete	2015 June	15-Sep	100%
95	AIC Chepsiro sec school	construction of a classroom	2014/2015	1,000,000	1,000,000	Complete	2014 June	15-Sep	100%
96	Bokoli pry sch	construction of a classroom	2014/2015	500,000	500,000	Complete	2014 June	15-Sep	100%
97	Kiptoror P. School	Drainage/Tree Planting	2012/2013	50,000	50,000	complete	14-Jul	14-Aug	100%
98	Mwanga P. School	Drainage/Tree Planting	2013/2014	120,000	120,000	complete	14-Jul	14-Aug	100%
99	Motosiet sec school	Drainage/Tree Planting	2013/2015	150,000	150,000	complete	14-Aug	14-Sep	100%

100	Milima P. School	Drainage/Tree Planting	2013/2014	120,000	120,000	complete	14-Oct	14-Dec	100%
101	Kipkeikei Girls High School	Drainage/Tree Planting	2013/2015	120,000	120,000	complete	14-Oct	14-Dec	100%
102	Mosombor P. School	Drainage/Tree Planting	2013/2014	120,000	120,000	complete	14-Oct	14-Dec	100%
103	kimoson P. School	Drainage/Tree Planting	2014/2015	120,000	120,000	complete	14-Oct	14-Dec	100%
104	St. Marys Kipsingori sec school	Drainage/Tree Planting	2014/2015	200,000	200,000	complete	14-Oct	14-Dec	100%
105	Ngonyek water project	Piping	2013/2014	600,000	600,000	Complete	6/8/2014	14-Dec	100%
106	Chepkoiyo Water project	Piping	2013/2014	500,000	500,000	Complete	20/8/2014	14-Dec	100%
107	Kiboino water project	Piping	2013/2014	400,000	400,000	Complete	21/8/2014	14-Dec	100%
108	Gameborderline ventures	Piping	2013/2014	4,500,000	4,500,000	Complete	25/11/2014	14-Dec	100%
109	Gameborderline ventures	Piping	2013/2014	400,000	400,000	Complete	30/10/2014	15-Jan	100%
110	Gameborderline ventures	Piping	2013/2014	1,500,000	1,500,000	Complete	17/12/2014	15-Jan	100%
111	Rotalink Engineering	Piping	2013/2014	1,863,255	1,863,255	Complete	6/2/2015	15-Apr	100%
112	Gameborderline ventures	Piping	2013/2014	2,435,000	2,435,000	Complete	6/2/2015	15-Apr	100%
113	Kimoson Contractors LTD	Piping	2013/2014	1,701,745	1,701,745	Complete	11/3/2015	15-Jun	100%
114	Taito- Siyoi Bridge	Foot Bridge Construction	2014/2015	300,000	300,000	Complete	16/5/2014	14-Aug	100%
115	Benon- Soweto- Mlango Road	Culvert installation	2014/2015	500,000	500,000	Complete	7/11/2014	15-Jan	100%
116	Belvacon Co LTD	Culvert installation	2014/2015	750,000	750,000	Complete	15/12/2014	15-Feb	100%

117	Kiboino/ Osman Culverts	Culvert installation	2014/2015	300,000	300,000	Complete	15/12/2014	15-Feb	100%
118	Belvacon Co LTD	Foot Bridge Construction	2014/2015	1,000,000	1,000,000	Complete	15/12/2014	15-Feb	100%
119	Mito mbili-Kiptenden Road	Road construction	2014/2015	700,000	700,000	Complete	5/3/2015	15-Jun	100%
120	Taito- Emoru 295 road	Road construction	2014/2015	400,000	400,000	Complete	10/3/2015	15-Jun	100%
121	Chepkoiyo - Minex road	Road construction	2014/2015	200,000	200,000	Complete	10/3/2015	15-Jun	100%
122	Kaplamai-Chebarus road	Road construction	2014/2015	150,000	150,000	Complete	10/3/2015	15-Jun	100%
123	Perkera soy Bridge	Foot Bridge Construction	2014/2015	900,000	900,000	Complete	30/6/2015	15-Sep	100%
124	Mti moja road	Culvert installation	2014/2015	200,000	200,000	Complete	17/06/2014	15-Sep	100%
125	Bonde Kware Bridge	Foot Bridge Construction	2014/2015	2,000,000	2,000,000	Complete	14/06/2015	15-Sep	100%
126	Barry Developers(Mw aita cousin road)	Road construction	2014/2015	2,951,405	2,951,405	Complete	11/3/2015	15-Jun	100%
127	Rural Electrification Authority	Transformers installation	2013/2014	3,600,000	3,600,000	Complete	10/3/2015	15-Jun	100%
128	Aruba Dispensary	painting/fascia board	2013/2014	200,000	200,000	Complete	12/5/2014	14-Aug	100%
129	Kapsirowa Dispensary	renovation	2013/2014	200,000	200,000	Complete	10/7/2014	14-Oct	100%
130	Kimuri Dispensary	construction of Dispensary	2013/2014	100,000	100,000	Complete	20/8/2014	14-Dec	100%
131	Kaplamai H/ Centre	construction of Dispensary	2013/2014	500,000	500,000	Complete	21/8/2014	14-Dec	100%

132	Cheptobot H/Centre	painting/toilet construction	2013/2014	600,000	600,000	Complete	21/8/2014	14-Dec	100%
133	Kesogon dispensary	construction of Dispensary	2014/2015	800,000	800,000	Complete	30/6/2015	15-Sep	100%
134	Top Suwerwa Dispensary	purchase of land	2014/2015	500,000	500,000	Complete	5/11/2014	15-Jan	100%
135	motosiet health centre	construction of Dispensary	2014/2015	500,000	500,000	Complete	30/6/2015	15-Sep	100%
136	Mukuyu C/Dip	construction of cattle dip	2013/2014	200,000	200,000	Complete	20/8/2014	14-Dec	100%
137	Kapchepsir C/Dip	construction of cattle dip	2013/2014	200,000	200,000	Complete	21/8/2014	14-Dec	100%
138	Botwa C/Dip	construction of cattle dip	2013/2014	100,000	100,000	Complete	4/9/2014	15-Jan	100%
139	Kong'asis C/Dip	toilet construction	2014/2015	100,000	100,000	Complete	14/1/2015	15-Apr	100%
140	Suwerwa Kabil C/Dip (E.M)	renovation	2014/2015	100,000	100,000	Complete	5/3/2014	14-Jul	100%
141	Mayomtich C/Dip	renovation	2014/2015	200,000	200,000	Complete	5/3/2014	14-Jul	100%
142	Biribriet C/Dip	renovation	2014/2015	200,000	200,000	Complete	17/3/2015	15-Jul	100%
143	Setek C/Dip	construction of cattle dip	2013/2014	300,000	300,000	Complete	17/3/2015	15-Jul	100%
144	Kipsingori AP camp	construction of AP houses	2013/2014	300,000	300,000	complete	4/9/2014	15-Jan	100%
145	Chepsiro A.P. Camp	plastering	2013/2014	200,000	200,000	complete	28/8/2014	14-Dec	100%
146	Sitatunga Chief Camp	wiring	2013/2014	100,000	100,000	complete	21/8/2014	14-Dec	100%
147	Bahati A.P. Camp	construction of AP houses	2013/2015	200,000	200,000	complete	9/8/2014	14-Dec	100%
148	sub county commissioner	renovation of OCPD office	2014/2015	300,000	300,000	complete	30/4/2015	15-Aug	100%

149	sub county commissioner	construction of AP houses	2014/2015	2,000,000	2,000,000	complete	24/6/2014	15-Oct	100%
150	kahuho AP camp	construction of AP houses	2014/2015	200,000	200,000	ongoing	30/6/2015	15-Oct	100%
			Total	70,854,922.60	70,854,922.60				
		Grand total		94,037,681.60	94,037,681.60				

The projects which are not fully implemented totalling Kshs.23,182,759 may impact negatively on the service delivery to the people of Cherangany Constituency.

1.3 Projects Verification

Out of thirty five (35) projects costing Kshs.26,871,405 physically verified during the audit, the following observations were made regarding thirty (30) projects costing Kshs.25, 641,405 in the year ended 30 June 2015.

	Project Name	Sub-Project Activity	Financial Year Approved	Allocation (Ksh)	Disbursement (Ksh)	Status	Start Date	End Date	Level of Completion	Observation Of Visited Projects
1	St. Francis Boys High School	construction of a Dormitory	2014/2015	1,000,000	1,000,000	ongoing	2015 Jan	15-May	90%	Painting, fascier board fixing not done
2	kipkeikei girls sec school	construction of a toilet	2014/2015	100,000	100,000	Collapsed	2015 April	15-Jun		Toilet has collapsed
3	Seum sec school	Land purchase	2013/2014	600,000	600,000	complete	2014 Jul	14-Aug	100%	No title Deed
4	Kiptoi P. School	Land purchase	2013/2014	500,000	500,000	complete	2014 Aug	14-Sep	100%	No title Deed
5	St. Lwanga sec school	construction of Adm Block	2013/2014	500,000	500,000	complete	14-Aug	14-Sep	40%	Roofing, Plastering and Painting not done
6	Keboye P. School	purchase of land	2013/2014	1,000,000	1,000,000	complete	2014 Sep	14-Sep	100%	No title Deed
7	St. Marys Kipsingori sec. School	Twin lab construction	2014/2015	2,000,000	2,000,000	Ongoing	2014 Dec	16-Jan	50%	Roofing, Plastering and Painting not done
8	Noigam sec school	Twin lab construction	2014/201	800,000	800,000	Ongoing	2014 Dec	15-Aug	60%	Plastering, and Painting not done
9	Wiyeta sec school	construction of a Dining Hall	2014/2015	1,000,000	1,000,000	ongoing	2015 march	15-Dec	60%	Roofing, Plastering, painting not done
10	St. Michael Moiben P. School	construction of a classroom	2014/2015	600,000	600,000	ongoing	2015 march	15-May	60%	Roofing, Plastering, painting not done
11	Mateket sec school	construction of a Twin Lab	2014/2015	800,000	800,000	ongoing	2015 march	15-Dec	60%	Roofing, Plastering, painting not done
12	Immaculate Conception H. School- makuyu	Construction of a dormitory	2014/2015	700,000	700,000	ongoing	2015 march	15-Dec	50%	Roofing, Plastering, painting. Not done
13	St. Francis Girls High school- Suwerwa	construction of a Twin Lab	2014/2015	800,000	800,000	ongoing	2015 march	15-Dec	50%	Roofing, Plastering, painting. Not done
14	AIC Kipkeikei Girls High school	construction of a Twin dormitory	2014/2015	600,000	600,000	ongoing	2015 march	15-Dec	90%	painting Flooring and fascier board not done
15	Kapsirowa sec sch	construction of a Twin Lab	2014/2015	700,000	700,000	ongoing	2015 march	15-Dec	50%	Roofing, Plastering, painting not done
16	Ekegoro sec school	construction of a classroom	2014/2015	500,000	500,000	ongoing	2015 April	15-May	50%	Roofing, Plastering, painting. Not done
17	Chematch sec school	construction of Admin	2014/2015	500,000	500,000	ongoing	2015 April	15-Dec	40%	Roofing, Plastering, floor

		Block								screeding painting not done
18	AIC Seum sec school	purchase of land	2013/2014	800,000	800,000	Complete	2015 April	15-Apr	100%	No Title Deed
19	St joseph cheptil sec	construction of a Lab	2014/2015	700,000	700,000	ongoing	2015 June	15-Dec	60%	Roofing, Plastering, painting not done
20	Immaculate mukuyu	construction of a Dormitory	2014/2015	700,000	700,000	ongoing	2015 June	15-Dec	60%	Roofing, Plastering, painting not done
21	Moi university sec sch	Construction of a Admin Block	2014/2015	700,000	700,000	ongoing	2015 June	15-Sep	60%	Roofing, Plastering, painting not done
22	Keboye p. sch	Construction of a classroom	2014/2015	800,000	800,000	ongoing	2015 June	15-Sep	70%	painting Flooring and fascier board not done
23	Geta sec school	Construction of a Dormitory	2014/2015	500,000	500,000	Complete	2015 June	15-Sep	80%	painting Flooring and fascier board not done
24	Kapsara sec. sch	Construction of a classroom	2014/2015	900,000	900,000	ongoing	2015 June	15-Sep	90%	painting Flooring and fascier board not done
25	Yuya sec sch	Construction of a Dormitory	2014/2015	800,000	800,000	ongoing	2015 June	15-Dec	50%	Roofing, Plastering, painting not done
26	Kiptoi p. sch	Construction of a classroom	2014/2015	600,000	600,000	ongoing	2015 June	15-Dec	60%	Roofing, Plastering, painting not done
27	St peters girls Barry Developers(Mw aita cousin road)	construction of a Dining Hall	2014/2015	800,000	800,000	ongoing	2014 June	15-Dec	60%	Roofing, Plastering, painting not done
28		Road construction	2014/2015	2,951,405	2,951,405	Complete	11/3/2015	15-Jun	100%	Road not in good standard
29	Bwake Dispensary	Construction of Dispensary	2014/2014	400,000	400,000	On -going	10/3/2015	15-Jun	60%	plastering, floor screeding, doors and window fitting, painting not done
30	Biribiriet Assistant chief office	Construction of Chiefs office	2014/2015	300,000	300,000	ongoing	30/6/2015	15-Oct	70%	Plastering, doors fixing, windows panes and Painting not done
				25,651,405	25,651,405					

In the circumstances, it has not been possible to ascertain if the residents of Cherangany Constituency obtained value for money on Kshs.25,651,405 spent on the above projects during the year ended 30 June 2015.

My opinion is not qualified in respect of this matter.



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

Nairobi

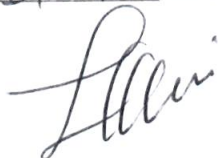
27 July 2016

CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

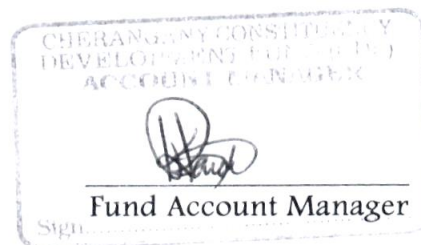
	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	161,586,447.00	94,613,457.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		161,586,447.00	94,613,457.00
PAYMENTS			
Compensation of Employees	4	1,332,000	264,000.00
Use of goods and services	5	5,434,671.00	3,939,122.00
Committee Expenses	6	3,596,800.00	1,310,000.00
Transfers to Other Government Units	7	54,970,690.00	58,000,000.00
Other grants and transfers	8	66,406,462.00	25,946,100.00
Social Security Benefits	9	69,840.00	4,800.00
Acquisition of Assets	10	649,204.00	881,800.00
Other Payments	11	39,466.00	-
TOTAL PAYMENTS		132,499,133.00	90,345,822.00
SURPLUS/DEFICIT		29,087,314.00	4,267,635.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany CDF financial statements were approved on

13/01 2016 and signed by:



Chairman - CDFC



CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

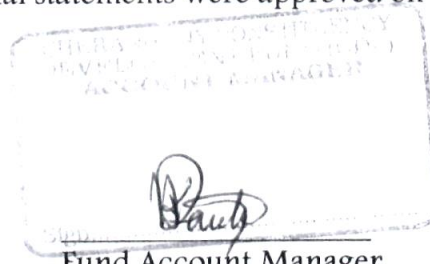
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	36,473,244.00	7,014,563.55
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	88,188.00	459,553.50
TOTAL FINANCIAL ASSETS		36,561,432.00	7,474,117.00
REPRESENTED BY			
Fund balance b/fwd.	13	7,474,117.00	3,206,481.00
Surplus/Deficit for the year		29,087,314.00	4,267,636.00
Prior year adjustments			
NET FINANCIAL POSITION		36,561,432.00	7,474,117.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany CDF financial statements were approved on 13/6/16 2016 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 – 2015	2013 – 2014
Receipts for operating income			
Transfers from CDF Board	1	161,586,447.0	94,613,457.00
Other Receipts	3	-	-
		161,586,447.0	94,613,457.00
Payments for operating expenses			
Compensation of Employees	4	1,332,000 .00	264,000.00
Use of goods and services	5	5,434,670.00	3,939,122.00
Committee Expenses	6	3,596,800.00	1,310,000.00
Transfers to Other Government Units	7	54,970,690.00	58,000,000.00
Other grants and transfers	8	66,406,462.00	25,946,100.00
Social Security Benefits	9	69,840.00	4,800.00
Other Payments	11	39,466.00	-
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		29,736,519.00	5,149,436.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	649,204.00	881,800.00
Net cash flows from Investing Activities		649,204.00	881,800.00
NET INCREASE IN CASH AND CASH EQUIVALENT		29,087,315.00	-
Cash and cash equivalent at BEGINNING of the year	13	7,474,117.00	3,206,481.00
Cash and cash equivalent at END of the year	12	36,561,432.00	7,474,117.00

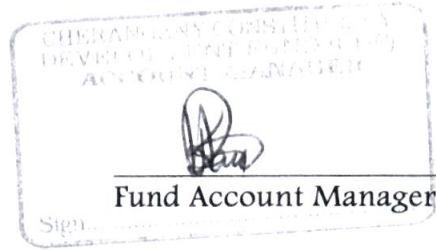
CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany CDF financial statements were approved on

13/6/ 2016

And signed by:

Chairman CDFC




VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	120,013,782.00	49,046,781.00	169,060,563.00	169,060,563.00	-	100%
Proceeds from Sale of Assets	-	0	-	-	-	
Other Receipts(balance b/d)	-	-	-	-	-	
	120,013,782.00	49,046,781.00	169,060,563.00	169,060,563.00	-	100%
PAYMENTS						
Compensation of Employees	1,332,000.00	0	1,332,000.00	1,332,000.00	-	100%
Use of goods and services	5,664,823.00	459,553.50	6,124,376.00	5,434,670.00	689,706.00	89%
Committee Expenses	2,970,260.00	1,171,435.00	4,141,695.00	3,596,800.00	544,895.00	87%
Transfers to Other Government Units	55,387,931.00	16,697,323.00	72,085,254.00	54,970,690.00	17,114,564.00	81%
Other grants and transfers	53,900,259.00	30,718,470.00	84,618,729.00	66,406,462.00	18,212,327.00	82%
Social Security Benefits	69,840.00	0	69,840.00	69,840.00	-	100%
Acquisition of Assets	649,204.00		649,204.00	649,204.00	-	100%
Other Payments	39,446.00	0	39,446.00	39,446.00	-	100%
TOTALS	120,013,782.00	49,046,781.00	169,060,563.00	132,499,133.00	36,561,492.00	

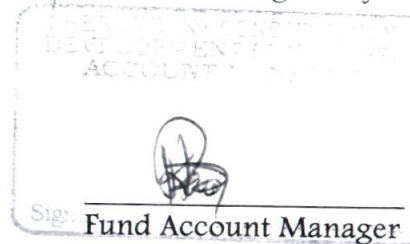
Page 20

- (a) During the year the only receipts were from the cdf board vide AIEs. We did not have any AIA Item.
- (b) Employees' compensation rose to ksh 1,134,000 and had as three more employees were hired during the year and their salaries paid as per the cdf board circular of 2013.
- (c) Reduction of transfer to government entities is due to delay of disbursement of the last quarter of 2014/2015 which was received on 26/06/2015.
- (d) Increase in emergency is due to funds ment for 2013/2014 financial year.
- (e) Increase in basic wages and NSSF is because there were nine new employees and salary increment to the existing employees.
- (f) Other expenses include M & E for CDFC.

The Cherangany CDF financial statements were approved on 13/01 2016 and signed by:



Chairman CDF



Sig: Fund Account Manager



VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. 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. 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 *CDF*. 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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* 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.

4. 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 the Central Bank of Kenya and 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 – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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 *CDF'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 *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. 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 – CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A709928		2,000,000.00
AIE NO	A654377		53,040,793.00
AIE NO	A735761		39,572,664.00
AIE NO			
AIE NO	A797118	1,000,000.00	
AIE NO			
AIE NO	A759585	30,003,429.00	
AIE NO			
AIE NO	A796549	14,002,083.00	
AIE NO			
AIE NO	A796717	16,001,378.00	
AIE NO	A796081	30,003,445.00	
AIE NO	A750167	40,572,664.00	
AIE NO	A797235	30,003,446.00	
TOTAL		161,586,447.00	94,613,457.00

2. PROCEEDS FROM SALE OF ASSETS

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Receipts from sale of Buildings	0	
Receipts from the Sale of Vehicles and Transport Equipment	0	
Receipts from sale of office and general equipment	0	
Receipts from the Sale Plant Machinery and Equipment	0	
Total	0	

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER RECEIPTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,332,000	264,000.00
Basic wages of casual labor	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,332,000	264,000.00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	1,627,688.00	1,911,200.00
Electricity		16,000.00
Communication, supplies and services	245,025.00	-
Domestic travel and subsistence	981,423.00	-
Printing, advertising and information supplies & services	-	60,000
Training expenses	1,107,300	400,000.00
Hospitality supplies and services	70,250.00	-
Insurance costs	0.00	190,665.00
Specialised materials and services	-	-
Office and general supplies and services	17,672.00	269,250.00
Fuel ,oil & lubricants	183,000	160,000
Other operating expenses	994,020.00	922,007.00
Routine maintenance – vehicles and other transport equipment	208,292.00	-
Routine maintenance – other assets	-	10,000
TOTAL	5,434,670 .00	3,939,122.00

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,596,000.00	1,310,000.00
Other committee expenses	2,000,800.00	-
Total	3,596,800.00	1,310,000.00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities:		
Transfers to primary schools	21,987,931.00	34,700,000.00
Transfers to secondary schools	24,700,000.00	19,100,000.00
Transfers to tertiary institutions	-	1,400,000.00
Transfers to health institutions	8,282,759.00	2,800,000.00
TOTAL	54,970,690.00	58,000,000.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary –Secondary	12,994,000.00	5,330,000.00
Bursary –Tertiary	8,425,250.00	6,100,000.00
Bursary-Special schools	0.00	70,000 .00
Mocks & CAT	3,000,000 .00	
Water	13,900,000.00	3,900,000.00
Agriculture (food security)	1,400,000.00	4,650,000.00
Electricity projects	3,600,000.00	
Security	3,600,000.00	900,000.00
Roads	10,351,405.00	600,000.00
Sports	1,863,000.00	1,500,000.00
Environment	1,042,220.00	500,000.00
Emergency Projects (specify)	6,230,587 .00	2,396,100 .00
TOTAL	66,406,462.00	25,946,100.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	69,840.00	4,800.00
Total	69,840.00	4,800.00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS		
<u>Non-Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	413,424.00	881,800.00
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipment	185,780.00	-
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	50,000.00	-
Acquisition of Land	-	-
Total	649,204.00	881,800.00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***11. OTHER PAYMENTS**

	2014 – 2015 Kshs	2013 – 2014 Kshs
Bank Charges	39,466.00	

TOTAL	39,466.00	00
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12. A Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
COOPERATIVE BANK OF KENYA. KITALE BRANCH A/C NO 01120097045800	36,473,243.90	7,014,564.00
Total	36,473,243.90	7,014,564.00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12.B. CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Cashier	00	00
Total	00	.00

[Provide cash count certificates for each]

12.C. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Fund Account Manager</i>	30.6.2015	88,188.00	00	88,188.00
<i>Total</i>				88,188.00

[Include an annex if the list is longer than 1 page.]

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***13. BALANCES BROUGHT FORWARD**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	7,014,563.55	3,206,481.00
Cash in hand	.00	171,000.00
Imprest	459,553.50	-
Total	7,474,117.05	3,377,481.00

*[Provide short appropriate explanations as necessary]***14. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	00	00
Cash in hand	00	00
Imprest	00	00
Total	00	00

CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

15.0 OTHER IMPORTANT DISCLOSURES

15.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 – 2015 Kshs	2013 – 2014 Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	689,706	00
Supply of services	00	00
	00	00
	00	00

15.2. PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others (<i>specify</i>)	00	00
	00	00
	00	00

15.3. OTHER PENDING PAYABLES (See Annex 1)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	17,114,564	00
Amounts due to other grants and other transfers (see attached list)	18,212,327	00
Others (<i>Committee expenses</i>)	544,895	00
	35,871,786	00
	35,871,786	00

Insert as per budget

15.4. PENDING RECEIVABLES FROM THE CDF BOARD (See statement of appropriation)

FINANCIAL YEAR	KSHS
2013/14	00
2014/15	00
TOTAL	00
	00

ANNEX 1 - 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		
Amounts due to other Government entities							
Mosombor P. School	Foundation,walling,Linteling,Roofing& Doors/ windows fixing of 3classrooms	500,000			500,000		Procurement process ongoing
Kapchepsir P. School	Doors& window fixing of 3classrooms & painting	500,000			500,000		Procurement process ongoing
Sitatunga P. School	Foundation,walling,Linteling,Roofing& of 1classroom to completion	500,000			500,000		Procurement process ongoing
Springer P. School	Foundation,walling,Linteling,Roofing& of 2classrooms	500,000			500,000		Procurement process ongoing
Happy Valley P. School	Plastering, Doors/windows fixing of 4classrooms	400,000			400,000		Procurement process ongoing
Sosiot P. School	Foundation,Flooring,walling,Linteling& Roofing of 1class	500,000			500,000		Procurement process ongoing
Tulon P. School	Renovation of 6 classrooms	400,000			400,000		Procurement process ongoing

NATIONAL GOVERNMENT ENTITY – *CHERANGANY* CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
							ment process ongoing
Murkuiwo P. School	Foundation, Flooring, walling, Lintel & Roofing of 1 class	500,000			500,000		Procurement process ongoing
Kiboino P. School	Foundation, Flooring, walling, Lintel & Roofing of 1 classroom & Purchase of land	900,000			900,000		Procurement process ongoing
Koibarak P. School	Flooring, Plastering, Fasciaboar d & painting of 1 classroom to completion	500,000			500,000		Procurement process ongoing
Bokoli P. School	Foundation, Flooring, walling, Lintel & Roofing of 2 class	500,000			500,000		Procurement process ongoing
Kamatony P. School	Purchase of 1 acre land to curb the increase in population	400,000			400,000		Procurement process ongoing
Kapsigilai P. School	Plastering, Doors/windows fixing & roofing of classrooms	400,000			400,000		Procurement process ongoing
Simotwo P. School	Plastering, Doors/windows fixing of 4 of classrooms	400,000			400,000		Procurement process ongoing

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Sango P.School	Purchase of 1 acre land to curb the increase in population	500,000			500,000		Procurement process ongoing
Loima P.School	Foundation, Flooring, walling, Lintel & Roofing of 1 class	500,000			500,000		Procurement process ongoing
Kapcheplanget P.School	Window panes fixing & replacing of leaking roofs of 8 classrooms	500,000			500,000		Procurement process ongoing
Top Suwerwa P. School	Foundation, Flooring, walling, Lintel & Roofing of 3 classrooms	200,000			200,000		Procurement process ongoing
Marura P. School	Foundation, Flooring, walling, Lintel & Roofing of 1 classroom	500,000			500,000		Procurement process ongoing
Motosiet sec school	Purchase of 1 acre land to curb the increase in population	500,000			500,000		Procurement process ongoing
Mateket sec school	Foundation, Flooring, walling, Lintel & Roofing of lab	500,000			500,000		Procurement process ongoing
Chisare sec school	Purchase of 2 acre land to curb the increase in population	800,000			800,000		Procurement process

NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
							ongoing
Sitatunga sec school	Roofing & fitting of laboratory	400,000			400,000		Procurement process ongoing
Milima sec school	Foundation, Flooring, walling, Lintel & Roofing of lab	200,000			700,000		Procurement process ongoing
Immaculate Boys Mukuyu sec school	Fitting of steel doors/windows, plastering & Guard grills on stairs	500,000			500,000		Procurement process ongoing
Bishop Crowley sec school- Baraka	Foundation, Flooring, walling, Lintel & Roofing of 1 classrooms	100,000			500,000		Procurement process ongoing
St. Marks Boys High school- cherangany	Slabbing, Walling, Plastering, Lintel & Roofing of dormitory				1,000,000		Procurement process ongoing
St. Peters Girls sec school- mitombili	Foundation, Flooring, walling, Lintel & Roofing of dining hall	300,000			800,000		Procurement process ongoing
Tuigoin sec school	Plastering, windows/doors fixing & other fittings of lab	200,000			400,000		Procurement process ongoing
Benon sec school	Foundation, Flooring, walling, Lintel & Roofing of lab	500,000			700,000		Procurement

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
							process ongoing
AIC Kiptenden sec school	Foundation, Flooring, walling, Linteling & Roofing of 2 classrooms	200,000			700,000		Procurement process ongoing
AIC Chepsiro sec school	Flooring, Plastering, Fasciboard & Painting of 2 classrooms to completion of foundation of admin block	2,000,000			1,000,000		Procurement process ongoing
Kapchesir Youth Polytechnic	Installation and wiring of electricity	100,000			100,000		Procurement process ongoing
Nzoia Main Tea Buying Centre	Plastering & Painting of TBC	200,000			200,000		Procurement process ongoing
Saiwa Tea buying Centre	Foundation, Flooring, walling, Linteling & of TBC	500,000			200,000		Procurement process ongoing
Mwiiri Tea Buying centre	Foundation, Flooring, walling, Linteling & of TBC	100,000			400,000		Procurement process ongoing
Green Tea Buying Centre	Tables erection, Doors/ windows fixing of TBC	100,000			100,000		Procurement process ongoing
Milimani Tea Buying Centre	Plastering & Doors/windows	300,000			100,000		Procurement process ongoing

NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	fixing of TBC						ment process ongoing
Baraka Tea Buing Centre	Completion of Tables erection & veranda/ plastering of TBC	200,000			100,000		Procurement process ongoing
Siyoi C/Dip	Renovation& fencing of TBC	500,000			200,000		Procurement process ongoing
Perkerra C/Dip	Renovation& fencing ofC/Dip	200,000			200,000		Procurement process ongoing
Cheptil C/Dip	Renovation& fencing ofC/Dip	200,000			200,000		Procurement process ongoing
Seum C/Dip	Renovation& fencing ofC/Dip	500,000			500,000		Procurement process ongoing
Baraka C/Dip	Renovation& fencing ofC/Dip	100,000			100,000		Procurement process ongoing
Top suerwa Dispensary	Purchase of land	300,000			300,000		Procurement process ongoing

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Makutano women Guild	Plastering & painting of Health facility	200,000			200,000		Procurement process ongoing
Perkerra Dispensary	Foundation, Flooring, walling, Linteling & Roofing of Health facility	500,000			500,000		Procurement process ongoing
Kipkeikei Health Centre	Plastering, Flooring, Doors/window fix, veranda & waste pit construction	200,000			200,000		Procurement process ongoing
Sibanga Dispensary	Walling, Lintel, Plastering & Painting of Health facility	1,000,000			1,000,000		Procurement process ongoing
Cheptil Electricity	Transformer Installation	600,000			600,000		Procurement process ongoing
Assistant Chief office - Kimoson	Foundation, walling, Linteling, Roofing, & painting of the office	200,000			200,000		Procurement process ongoing
Kaplamai Chief office	Wiring, Plastering & painting of the office	200,000			200,000		Procurement process ongoing
Aruba A.P. Camp	Roofing, Plastering & Doors/windows fixing of 3 A.P. houses	200,000			200,000		Procurement process

NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
							ongoing
Kapsara Police Post	Foundation, walling, Linteling , Roofing,& painting of police post	400,000			400,000		Procurement process ongoing
Kapterit Chief office	Foundation, walling, Linteling , Roofing,& painting of the office	300,000			300,000		Procurement process ongoing
Sibanga Police Post	Installation & wiring of electricity	100,000			100,000		Procurement process ongoing
Karara Assistant Chief office	Foundation, walling, Linteling , Roofing,& painting of the office	300,000			300,000		Procurement process ongoing
Biribiriet- Caravan Bridge	Construction of decks , walls& Backfilling	1,500,000			1,500,000		Procurement process ongoing
Biribiriet- Caravan Road	Murruming of road & Bush clearing	700,000			700,000		Procurement process ongoing
Chepkoiyo Minex Road	culvert installation	200,000			200,000		Procurement process ongoing
Marura- Bakhita Road (culvert)	culvert installation	300,000			300,000		Procurement

NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
							process ongoing
Marura- Bakhita Road Road work)	Murruming & compacting of 5km road	1,000,000			1,000,000		Procurement process ongoing
Kesegon -Kiambu Road	culvert installation	300,000			300,000		Procurement process ongoing
Kapterit -Javis Road	Murruming of road 2 km	300,000			300,000		Procurement process ongoing
AIC Tafina - Chematich Road	culvert installation	200,000			200,000		Procurement process ongoing
Geta water project	protection of water intake, Reserve tank & Purchase of pipes	1,000,000			1,000,000		Procurement process ongoing
Cherangany constituency sports tournament	Carrying out constituency sports tournament and the winning teams / schools to be awarded with trophies, balls& games kit	1,800,000			1,800,000		Procurement process ongoing
Cherangany constituency cycling sports tournament	Purchase of trophies, First Aid Kits,, Uniforms& Refreshment for participants	400,000			400,000		Procurement process ongoing



NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Sub County Commissioner office	Drainage cleaning& planting of trees	50,000			50,000		Procurement process ongoing
Kimoson P.School	Drainage cleaning& planting of trees	50,000			50,000		Procurement process ongoing
Sitatunga sec school	Drainage cleaning& planting of trees	50,000			50,000		Procurement process ongoing
Moi University sec school- Taito	Drainage cleaning& planting of trees	50,000			50,000		Procurement process ongoing
St. Francis Boys High school	Flooring of dormitory	1,000,000			1,000,000		Procurement process ongoing
Suwerwa C/Dip	Construction of cattle dip store	100,000			100,000		Procurement process ongoing
BURSARY	Payment of school fees for needy students in the constituency	19,000,000			1,380,000		
	Sub-Total						
	Sub-Total						
	Others (specify)						

NATIONAL GOVERNMENT ENTITY – CHERANGANY CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
ADMINISTRATION	Payment of goods and services	3,990,477			823,460		
ADMINISTRATION	Payment of NSSF Deductions	36000			3,446		
MONITORING AND EVALUTION	Payment of Goods and services and committee allowance	1,745,477			854,585		
	Sub-Total						
	Grand Total				36,561,492		

Reports and Financial Statements
For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Item Description	Serial no. /Registration	Year of Purchase	Historical cost 2013/14(kshs)	Historical cost 2014/15(kshs)
ICT Equipment, Software and Other ICT Assets	Monitor	CDF/50303/055	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	Back ups	CDF/116/040	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	CPU	CDF/50303/052	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	Camera	CDF/50303/033	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	Photocopier	CDF/50303/022	2014	Supplied by cdf board	Supplied by cdf board
Office equipment, furniture and fittings	Stapler-Kangaroo	CDF/50303/050	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	HPLaserJet P2055D	CDF/50303/032	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets			2014	6,400	4,269
Office equipment, furniture and fittings	Office Point Heavy –Duty Stapler		2014	3,900	2,601.30
Office equipment, furniture and fittings	Self-Inking rubber stamp		2013	2,500	1,667.50
Office equipment, furniture and fittings	Self-Inking rubber stamp		2014	4,500	3,001.50
Office equipment, furniture and fittings	Office table	WML-254	2014	11,900	7,937.30
Office equipment, furniture and fittings	High back ergonomic leather chair		2014	48,000	32,016
Transport equipment	Motor vehicle	GK A 268U	2014	Supplied by cdf	Supplied by cdf

Reports and Financial Statements

For the year ended June 30, 2015

				board	board
Office equipment, furniture and fittings	Office furniture		2013	Supplied by cdf board	Supplied by cdf board
Office equipment, furniture and fittings	Office furniture	4 file cabinets	2013	Supplied by cdf board	Supplied by cdf board
ICT Equipment, Software and Other ICT Assets	Laptop	H.P	2014	69,000	69,000

Notes:

1. The depreciation rate applied on Office equipment, furniture and fittings and ICT Equipment, Software and Other ICT Assets is 33.333% per annum
2. The depreciation rate applied on the Transport equipment is 25% per annum

