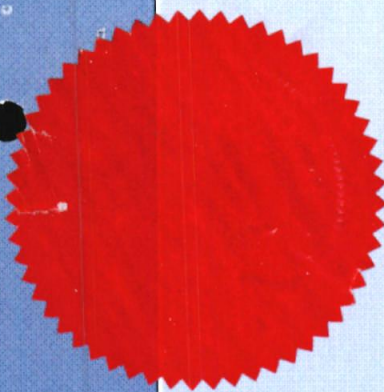


REPUBLIC OF KENYA



Paper laid
By Hon Aden Duale
Leader of Majority
Trust 1/10/15



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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KACHELIBA

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA



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E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Kacheliba constituency as set out on pages 5 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments 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. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

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

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

Basis for Adverse Opinion

1.0 Disbursements from CDF Board

The statement of receipts and payments reflect transfers from CDF Board to the constituency amounting to Kshs.93,908,056 during the period under review. However, the Ministry of Devolution and planning records indicate that the cumulative disbursements for 2013/2014 financial year to the Constituency amounted to Kshs.146,365,008.50 resulting to unexplained or unreconciled difference of Kshs.52,456,952.50. Consequently, it has not been possible to ascertain the validity and accuracy of the disbursement figure of Kshs.93,908,056 reflected in these financial statements.

2.0 Bank Balances

The statement of financial assets and liabilities reflects bank balance totalling to Kshs.33,498,266.35 as at 30 June 2014. However, a review of cash book and bank reconciliation statements revealed that the cash book balance as at 30 June 2014 reflected Kshs.35,246,281.35 resulting to an understatement of Kshs.1,748,015. No explanation or reconciliation was provided for the difference. Further, bank reconciliation statement for the month of June 2014 reflects receipts in bank statement not recorded in cashbook amounting to Kshs.954,028. The reconciling item was however not analyzed and the relevant supporting details were not availed for audit review.

Consequently, the accuracy and validity of the bank balance of Kshs.33,498,266.35 could not be confirmed as at 30 June 2014.

3.0 Acquisition of Assets

3.1 Construction of CDF Office at Alale and Kanyao

Records availed for audit review indicated that the CDF office incurred a total of Kshs.2,320,000 and Kshs.1,000,000 on the construction of CDF offices at Alale and Kanyao respectively. However, the expenditure amount of Kshs.3,320,000 has been omitted in these financial statements. The management did not provide an explanation regarding the omission. Consequently, the completeness of the financial statements for the period 2013/2014 could not be confirmed.

3.2 Construction of CDF Office at Alale

Records maintained by the CDF office indicate that the Constituency Development Fund Committee (CDFC) continued to fund an ongoing project of construction of a

CDF office at Alale which started in the period 2010/2011. As previously reported in 2012/2013, the contract was competitively awarded on 7 June 2010 by the District Tender Committee at a contract sum of Kshs.10,000,000. The contract period was to run for a period of one (1) year from June 2010 to May 2011. The contractor was paid initial deposit of Kshs.3,000,000 on 6 October 2010 and further payment amounting to Kshs.2,320,000 during year 2013/2014, and additional payment of Kshs.4,400,000 in August 2014, bringing the total expenditure incurred on the project to Kshs.9,720,000 or 97.2% of the contract sum as at December 2014.

However, an inspection carried out on the project in December 2014 indicated that the construction was at about 50% completion level and had delayed for more than 43 months without satisfactory explanation. Further, payments to the contractor stood at 97.2% and therefore, the remaining balance of Kshs.280,000 is not enough to complete the project. However, the project had not been completed as at December 2014 and had delayed for more than 43 months without satisfactory explanation.

Further, no percentage of completion certificates were prepared to support the payments to the contractor as required by the Government Financial Regulations and Procedures. In addition, 10% retention fees was not withheld and therefore there is a risk of possible loss in case of defects or incomplete works. No satisfactory explanation was provided by the CDF management for the omissions and lack of proper management of the project.

Under the circumstances, it has not been possible to confirm that the value for money spent on the construction and if the project will ever be completed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, in all material respects, the financial position of Constituencies Development Fund – Kacheliba Constituency as at 30 June 2014, and the financial performance for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Constituencies Development Fund Act, 2013 of Laws of Kenya.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

10 June 2015

KENYA NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.

29 JUN 2015
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CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

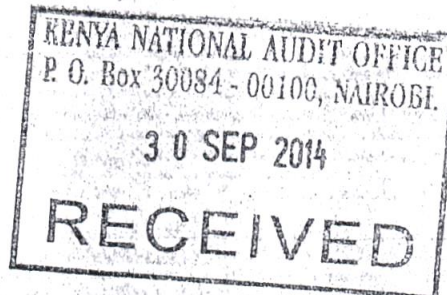
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/131

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS
Auditor General,
Kenya National Audit Office
P.O Box 30084 - 00100
NAIROBI.



Dear Sir,

RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Kacheliba Constituency Annual Accounts for your necessary action.

Yours faithfully,

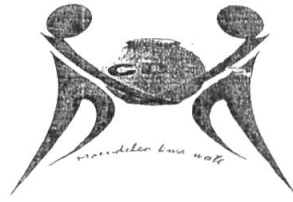
YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning,
Ministry of Devolution and Planning
P.O Box 30005 - 00100
NAIROBI.



[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KACHELIBA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	YUSUF MBUNO
2.	Fund Account Manager	WILSON CHEMKENEI
3.	District Accountant	SOLOMON KIRATU

(d) Fiduciary Oversight Arrangements

Aaron Toroitich	Chairman
Wilson Chemkenei	Fund Account Mmanager Kacheliba
Jaldesa Abdisack	Deputy County Commissioner
Abraham Tukomoi	Member
Jackson Nakurdis	member
Josiah Yarakwang	member
Chenangat Everlyne	member
Mary Lochaun	member
Mary Cherop Joshua	member
John L. Boisio	member

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

(e) Entity Headquarters
CDF CONSTITUENCY OFFICE(KACHELIBA)
P.O. BoX 221-30600
KAPENGURIA
KENYA

(f) Entity Contacts
Telephone: (254) 0202626974
E-mail: cdf.northriftregion@yahoo.com
Website: www.cdf.go.ke

(g) Entity Bankers

1. Equity Bank
Kapenguria Branch
A/C 0261627353
P.O BOX 75104
KAPENGURIA

(h) Independent Auditors

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

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of KACHELIBA 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 KACHELIBA 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 KACHELIBA CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the KACHELIBA 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 KACHELIBA 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 KACHELIBA CDF financial statements were approved and signed on 10TH SEPTEMBER, 2014.



AARON TOROITICH
Chairman - CDFC



WILSON CHEMKENEI
Fund Account Manager

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

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	93,908,056.00
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		93,908,056.00
PAYMENTS		
Compensation of Employees	4	1112865
Use of goods and services	5	5120262.95
Committee meeting allowances	6	1545200
Transfers to Other Government Units	7	24,823,720.00
Other grants and transfers	8	26966354.7
Social Security Benefits	9	43400
Acquisition of Assets	10	xx
Other Payments	11	xx
TOTAL PAYMENTS		59,611,802.65
SURPLUS/DEFICIT		34,296,253.35

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KACHELIBA CDF financial statements were approved on 10TH SEPTEMBER, 2014 and signed by:



AARON TOROITICH
Chairman - CDFC



WILSON CHEMKENEI
Fund Account Manager

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

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	33,498,266.35
Cash Balances (sale of tenders,hire of grader)	13	xxx
Outstanding Imprests	14	897,987.00
Cash Equivalents	15	xxx
		<hr/>
TOTAL FINANCIAL ASSETS		<u><u>34,396,253.35</u></u>
 REPRESENTED BY		
Fund balance b/fwd 1st July...	16	100,000.00
Surplus/Defict for the year (from stm of receipt & expenditure)		34,296,253.35
Prior year adjustments	17	<u>0</u>
NET LIABILITIES		<u><u>34,396,253.35</u></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KACHELIBA CDF financial statements were approved on 10th SEPTEMBER 2014 and signed by:



ARON TOROITICH
Chairman - CDFC



WILSON CHEMKENEI
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - KACHELIBA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,936,510.00	0	1,936,510.00	1,112,865.00	(823,645.00)	57.47
Use of goods and services	8,023,840.00	0	8,023,840.00	5,120,262.95	(2,903,577.05)	63.81
Committee Members Expenses	3,600,200.00	0	3,600,200.00	1,545,200.00	(2,055,000.00)	42.92
Transfers to Other Government Units	38,785,216.50	0	38,785,216.50	24,823,720.00	(13,961,496.50)	64.00
Other grants and transfers	41,486,699.50	0	41,486,699.50	26,966,354.70	(14,520,344.80)	65.00
Social Security Benefits	75,590.00	0	75,590.00	43,400.00	(32,190.00)	57.42
Acquisition of Assets	0	0	0	0	-	
Finance Costs, including Loan Interest	0	0	0	0	-	
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	-	
Other Payments	0	0	0	0	-	
TOTALS	93908056	0	93908056	59,611,802.65	(34,296,253.35)	63.48

The KACHELIBACDF financial statements were approved on 10TH SEPTEMBER, 2014 and signed by:



ARON TOROITICH
Chairman - CDFC



WILSON CHEMKENEI
Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented. The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also 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 – KACHELIBA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

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

CONSTITUENCY DEVELOPMENT FUND-KACHELIBA CONSTITUENCY

Reports and financial statements
for the year ended June 30th, 2014 (Kshs)

	2210300	Domestic travel and subsistence	1,416,840.00
	2210500	Printing, advertising and information supplies & services	17,200
	2210600	Rentals of produced assets	
	2210700	Training expenses	
	2210800	Hospitality supplies and services	530,682
	2210900	Insurance costs	
	2211000	Specialised materials and services	
	2211100	Office and general supplies and services	252,472
	2211200	Fuel ,oil & lubricants	1,240,598
	2211300	Other operating expenses	
	2220100	Routine maintenance – vehicles and other transport equipment	616,365.85
	2220200	Routine maintenance – other assets	487,200.00
		Total	5,120,262.95
2210800	6	COMMITTEE EXPENSES	
		Description	2013 - 2014
			Kshs
	2210802	Other committee expenses	
	2210809	Committee allowance	1,545,200.00
			xx
			xx
			xx
		TOTAL	1545200

I. NOTES TO THE FINANCIAL STATEMENTS			
GFS CODES			
1330400	1	TRANSFERS FROM CDF BOARD	
		Description	2013 - 2014
			Kshs
1330407	Normal Allocation	AIE NO...A735775	44,954,028.00
		AIE NO.....A750108	46,954,028.00
		AIE NO.....A735644	2,000,000.00
1330408	Conditional grants		
		TOTAL	93,908,056.00
3510000	2	PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS	
			2013 - 2014
			Kshs
3510202		Receipts from the Sale of Buildings	0
3510601		Receipts from the Sale of Vehicles and Transport Equipment	0
3510801		Receipts from the Sale Plant Machinery and Equipment	0
3510803		Receipts from the Sale of office and general equipment	0
		Total	0
1400000	3	OTHER REVENUES	
			2013 - 2014

2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
		Description	2013 - 2014	
			Kshs	
	2630204	Transfers to primary schools	12,780,000.00	
	2630205	Transfers to secondary schools	10,043,720.00	
	2630206	Transfers to Tertiary institutions		
	2630207	Transfers to Health institutions	2000000	
			xx	
			xx	
		TOTAL	24,823,720.00	
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
			2013 - 2014	
			Kshs	
	2640101	Bursary -Secondary	5,387,638.00	
	2640102	Bursary -Tertiary	13,303,000.00	
	2640104	Bursary-Special schools	0	
	2640105	Mocks & CAT	0	
	2640504	water	1,347,552.70	
	2640505	food security	xx	
	2640506	Electricity		
	2640507	Security		
	2640508	Roads	4,400,000.00	
	2640509	Sports		
	2640510	Environment		
	2640200	Emergency Projects	2,528,164	
		Total	26,966,354.70	

Y DEVELOPMENT FUND KENYA CONSTITUENT
 Reports and financial statements
 for the year ended June 30th, 2014 (Kshs)

2120000	9	SOCIAL SECURITY BENEFITS	
			2013 - 2014
			Kshs
	2120101	Employer contribution to NSSF	23,400
	2120202	Employer contribution to NHIF	20,000.00
		Total	43,400
3100000	10	ACQUISITION OF ASSETS	
		Non Financial Assets	2013 - 2014
			Kshs
	3110102	Purchase of Buildings	XX
	3110202	Construction of Buildings	XX
	3110302	Refurbishment of Buildings	XX
	3110701	Purchase of Vehicles	XX
	3110704	Purchase of Bicycles & Motorcycles	
	3110801	Overhaul of Vehicles	XX
	3111001	Purchase of Office furniture and fittings	XX
	3111002	Purchase of computers ,printers and other IT equipments	XX
	3111005	Purchase of photocopier	XX
	3111009	Purchase of other office equipments	XX
	3111112	Purchase of soft ware	XX
	3130101	Acquisition of Land	XX
		Total	XX
	11	Other Payments	0

	12 Bank Balances (cash book bank balance)			
		Name of Bank, Account No. & currency	2013 - 2014	
			Kshs	
		<i>Equity Bank, Kapenguria Branch A/C no.0261627353(ksh)</i>	33,498,266.35	
			xxx	
			xxx	
		Total	33,498,266.35	
	13 CASH IN HAND)			
			2013 - 2014	
			Kshs	
		Sale of tender	xxx	
		Hire of graders	xxx	
		Hire of hall	xxx	
		Other receipts (specify)	xxx	
		Total	xxx	
	14 OUTSTANDING IMPRESTS			
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Balance</i>
			<i>Kshs</i>	<i>Kshs</i>
		<i>wilson chemkenei</i>	511987	511987
		<i>Evans onchiri</i>	250000	250000
		<i>John boisio</i>	136000	136000
			xxx	xxx

	Total	100,000.00
	<i>[Provide short appropriate explanations as necessary]</i>	
17	PRIOR YEAR ADJUSTMENTS	
		2013 - 2014
		Kshs
	Bank accounts	xxx
	Cash in hand	xxx
	Cash equivalents (short-term deposits)	xxx
	Imprest	xxx
	Receivables	xxx
	Payables	xxx
	Total	xxx

OTHER IMPORTANT DISCLOSURERS

18.1 FIXED ASSETS REGISTER

ASSET DESCRIPTION	QTY IN UNITS	SERIAL NO	ACQUISITION DATE	CURRENT CONDITION
CONSTITUENCY OFFICE	1	NONE	2004	GOOD
TOYOTA LAND CRUISER	1	GKA 116T	2009	GOOD
GRADER(KOMATSU)	1	GKA 454T	2008	SERVICE
EXECUTIVE CHAIRS	7	NONE	2008	GOOD
STEEL CABINETS	3	NONE	2006	GOOD
OFFICE DESKS	4	NONE	2008	GOOD
COMPUTERS	3	VARIOUS	2007	GOOD
PRINTERS	2	VARIOUS	2010	GOOD
COMPUTER DIGTEK	1	NONE	2009	GOOD

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18.2 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
AIE NO.....A735775	44,954,028.00	2013/2014
AIE NO.....A750108	46,954,028.00	2013/2014
AIE NO.....A735644	2,000,000.00	2013/2014
TOTAL	93,908,056.00	