

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Paper laid

By Hon. (Dr) Naomr

REPORT *Shabaan, MP (Deputy*

Leader of the Majority)

under Order No. 05

OF

at 1456 hrs on

22/10/2015

THE AUDITOR-GENERAL

IBM

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MACHAKOS TOWN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

**PARLIAMENT
OF KENYA
LIBRARY**





[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MACHAKOS TOWN

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 – MACHAKOS TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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	Robert Kioko
3.	District Accountant	Purity Ngari

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

1. Victor K. Munyaka - Area MP
2. Sylvester M. Mumo - chairman
3. Robert Kioko - FAM
4. Andrew Kimani - DCC
5. Magdalena Mutunga - Secretary
6. Jackson N. Kilundo - member
7. Constance M. Nzioki - member
8. Charles K. Kyalo - member
9. Abdalla Ndalukaria - member
10. Jacinta M. Nthenge - member
11. Jacinta K. Mulwa - member

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(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P O. Box 2521-90100
Elice Centre Building/House/Plaza
Katoloni Avenue/Road/Highway
Machakos, KENYA

(f) Entity Contacts

Telephone: (254) 0720090730

E-mail: cdfmachakostown@cdf.go.ke

Website: www.go.ke

(g) Entity Bankers

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

1. EQUITY BANK
MACHAKOS TOWN
A/C NO 0600297284247

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the MACHAKOS TOWN *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 MACHAKOS TOWN *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 MACHAKOS TOWN *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 MACHAKOS TOWN *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 MACHAKOS TOWN *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.

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Approval of the financial statements

The MACHAKOS TOWN CDF financial statements were approved and signed on _____
2014.



S.M MUMO
Chairman - CDFC



ROBERT KIOKO
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
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 - MACHAKOS TOWN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Machakos Town Constituency set out on pages 5 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, statement of receipts and payments, statement of cash flows, 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 the 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 the financial statements based on the audit and report in accordance with the provisions of Section 9 (1) of the Public Audit Act, 2003. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal 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 evaluation of 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 the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Lack of Expenditure Returns

The statement of receipts and payments reflects total expenditure totalling Kshs.78,290,254, out of which expenditure returns totalling Kshs.72,294,173 had not been made by the Project Management Committees in accordance with the requirements of Section 9(5) of the Constituencies Development Fund Act, 2013. The Fund was therefore in breach of the law.

2. Accuracy of the Financial Statements

The statement of receipts and payments reflects total payments amounting to Kshs.78,290,254. Examination of available records however revealed that the following expenditure items were not supported with documentary evidence or analysis as detailed below:

Details	Kshs.
Compensation of Employees	1,593,621
Use of goods and services	3,213,449
Committee meeting allowances	1,440,000
Acquisition of assets	<u>1,006,196</u>
Total	<u>7,253,266</u>

Consequently, the accuracy, completeness and the validity of the expenditure could not be confirmed.

3. Delay in Issuing of Cheques

The statement of receipts and payments further reflects an amount of Kshs.31,228,293 and Kshs.39,783,495 under Transfer to Other Government Units and Other Grants and Transfers respectively. Review of the cash book and other expenditure records revealed that cheques amounting to Kshs.14,540,000 relating to bursaries and other development projects had not been issued to respective payees

as at the time of audit. Some of the cheques were stale. No reason was given for the failure to issue cheques to bursary beneficiaries and other recipients.

4. Inaccurate Notes to the Financial Statements

The following anomalies were noted in the financial statements -

- (i) The statement of cash flows has an amount of Kshs 81,115,283.20 incorrectly described as other revenues while it represents receipts from CDF Board,
- (ii) Note 8 ought to read other grants and transfers as in the statement of receipts and payments and not other grants and other payments as shown in the note, committee meeting allowances of Kshs.1,440,000 in the statement of receipts and payments refers to note 6. However, the note comprises two figures of Kshs.4,183,063 and Kshs 1,440,000 totalling Kshs.5,623,063,
- (iii) Page 11 contains note 5 which represents use of goods and services and at the same time page 13 has note 5 which reflects balances brought forward,
- (iv) Bank balance as at 30 June 2014 is reflected as Kshs.4,677,867 70 in the statement of financial assets and liabilities while note 12 shows a figure of Kshs 1,852,838 20

Consequently, the accuracy of the financial statements for the year ended 30 June 2014 could not be confirmed

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance and its cashflows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

4 June 2015

CONSTITUENCIES DEVELOPMENT FUND – MACHAKOS TOWN CONSTITUENCY
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I. STATEMENT OF RECEIPTS AND PAYMENTS

total receipts from CD Board			1	81,115,283.00
payments				
Compensation of employees			4	1,593,621
Use of goods and services			5	3,213,449
Committee meeting allowances			6	1,440,000
Transfer to other government units			7	31,228,293
Other Grants and transfers			8	39,783,495
Social Security benefits			9	25,200
Acquisition of assets			10	1,006,196
Total payments				78,290,254
Surplus				2,825,028.80

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



S.M MUMO
Chairman - CDFC



ROBERT KIOKO
Fund Account Manager

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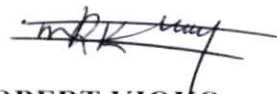
II. STATEMENT OF FINANCIAL ASSET AND LIABILITY

Bank Balance as 30/06/2014					4,677,867.70
TOTOLA FINANCING ASSETS					4,677,867.70
REPRESENTED BY					
FUND	FUND BALANCE B/FWD 1ST JULY 2014				1,852,838.20
	SURPLUS				2,825,028.20
					4,677,867.70

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



S.M MUMO
Chairman - CDFC



ROBERT KIOKO
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – MACHAKOS TOWN CONSTITUENCY
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III.STATEMENT OF CASHFLOW

Other revenues				1	81,115,283.20
Payment for operatin expenses					
Compensation f employees				4	1,593,621
Use of Goods and services				5	3,213,449
Committee expenses				6	1,440,000
Transfer to other Government unites				7	31,228,293
Other Grants and transfers				8	39,783,495
Social Security Beneits				9	25,200
Total Operating Expenses					77,284,058
Net cashflow from operating activities					3,831,225
CASHFLOW FROM INVESTMENTACTIVITIES					
Aquisition of Assets				10	1,006,196
Net increase in cash equivalence					2,825,029
CASH AT THE BEGINNING OF THE YEAR					1,852,838
CASH AT THE END OF THE YEAR					4,677,867


SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget c=a+b	Actual Payments d	Budget Utilization Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,962,228	0	1,962,228	1,593,621	368,607	81
Cost of goods and services	3,213,449	0	3,213,449	3,213,449	0	100%
Committee members expenses	1,440,000	0	1,440,000	1,440,000	0	100%
Transfers to Other Government Units	31,437,864	0	31,437,864	31,228,293	209,571	99.3%
Other grants and transfers	40,783,495	0	40,783,495	39,783,495	1,000,000	97.5
Social Security Benefits	33,600	0	33,600	25,200	8400	75%
Acquisition of Assets	1,006,196	0	1,006,196	1,006,196	0	100%
Other Payments						
TOTALS	79,776,932	0	79,776,932	78,290,254	1,586,678	

The MACHAKOS TOWN COUNCIL financial statements were approved on _____ 2014 and signed by:



UMO
Manager - CDFC



ROBERT KIOKO
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

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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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

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VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

NOTE 1					
Balance as at 1st July 2013					
Transfer from CDF board		GFS			
AIEs Received		CODE			
A.I.E NO. 2013/2014/398		1330407			37,388,466
A.I.E NO. 2013/2014/398	2012/2013/517	1330407			41,726,817
	2013/2014	1330407			2,000,000.00
					81,115,283.00
NOTE 4					
COMPENSATION OF EMPLOYESS					
114,769 X 9		2110201			1,007,721
Gratuity					585,900
					1,593,621
NOTE 5					
USE OF GOODS AND SERVICES					
Postal Corporation		2210200			7,460
supplies and service		2210500			14,300
Fuel		2211200			400,000
Patka General Agencies		2210300			76,000
Tobea Digital Developers		2210304			130,000
Rent		2210204			487,200
Routine maintainance		2220200			130,000
Office expenses		2211100			1,968,489
					3,213,449
NOTE 6					

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Committee meeting allowances		2210809		4,183,063
24 X 60,000				1,440,000
NOTE 7				
TRANSFER TO OTHER GOVERNMENT UNITS				
Health		2630207		5,000,000
secondary		2630205		17,100,759
primary		2630204		8,827,534
Tertiary		2630206		300,000
				31,228,293
NOTE 8				
Other Grants and oter payment				
bursary	Secondary		2640101	5,012,000
	Tertiary		2640104	13,300,000
Water			2640504	11,677,089
Roads			2640508	893,700
security			2640507	1,600,000
Market shades			2640510	3,136,240
Social hall				600,000
Emergency			2640200	3,564,466
				39,783,495
NOTE 9				
Social Security Benefits				
2800 X 9			2120101	25,200
NOTE 10				
Overhaul of vehicle			3110801	436,000
Refabrishment of building			3110302	570,196

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					1,006,196
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, 0600297204247, Ksh</i>	1,852,838.20	
	xxx	
	xxx	
Total	1,852,838.20	

[Provide cash count certificates for each]

5. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	4,677,867.7	1,852,838.20
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	xxx	-
<i>[Provide short appropriate explanations as necessary]</i>	4,677,867.7	1,852,838.20

OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

CONSTITUENCIES DEVELOPMENT FUND – MACHAKOS TOWN CONSTITUENCY
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CDFC COMMITTEE ASSETS AND LIABILITIES.

FURNITURE & FITTINGS

Type of Furniture	Assent Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
1.TABLE	MKS CDF/070/001	-	30.9.04	5,500/=	GOOD
2.TABLE	MKS CDF/070/002	-	21.9.05	5,000/=	''
3.ARM CHAIR	MKS CDF/070/003	-	30.9.04	1,000/=	''
4.CHAIR	MKS CDF/070/004	-	21.9.05	''	''
5.CHAIR	MKS CDF/070/005	-	''	''	''
6.CHAIR	MKS CDF/070/006	-	''	''	''
7.CHAIR	MKS CDF/070/007	-	''	''	''
8.CHAIR	MKS CDF/070/008	-	''	''	''
9.CHAIR	MKS CDF/070/009	-	''	''	''
10.CHAIR	MKS CDF/070/010	-	''	''	''
11.CHAIR	MKS CDF/070/011	-	''	''	''
12.CHAIR	MKS CDF/070/012	-	''	''	''
13.CHAIR	MKS CDF/070/013	-	''	''	''
14.CHAIR	MKS CDF/070/014	-	''	''	''
15.CHAIR	MKS CDF/070/015	-	''	''	''
16.CHAIR	MKS CDF/070/016	-	30.9.04	1,000/=	''
17.CHAIR	MKS CDF/070/017	-	''	''	''
18.FORMS	MKS CDF/070/018	-	21.9.05	1,000/=	''

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19.FORMS	MKS CDF/070/019	-	''	''	''
20.FORMS	MKS CDF/070/020	-	''	''	''
21.FORMS	MKS CDF/070/021	-	''	''	''

PROPERTY, PLANT & EQUIPMENT

Type of P,P&E	Asset Number	Asset Serial Number	Acquisition date	Cost	Current condition
22.PUBLIC ADDRESS		-	2.11.05	57,800	''
(i) Horn Speakers	MKS CDF/070/022	-	''	''	''
(ii) Horn Speakers	MKS CDF/070/023	-	''	''	''
(iii) Microphone Cord	MKS CDF/070/024	-	''	''	''
(iv) Microphone Cordless	MKS CDF/070/025	-	''	''	''
(v) Microphone Cordless	MKS CDF/070/026	-	''	''	''
(vi) PRO Frequency	MKS CDF/070/027	-	''	''	''
(vii) Horn Speakers	MKS CDF/070/028	-	''	''	''
(viii) Horn Speakers	MKS CDF/070/029	-	''	''	''
(ix) Amplifier	MKS CDF/070/030	-	''	''	''
23. STAPLER	MKS CDF/070/031	-	5.12.07	350/=	Good

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24. PAPER PUNCH	MKS CDF/070/032	-	12.2.08	450/=	„
25. MOTOR VEHICLE (Toyota Hilux 4x4 Double Cabin)	MKS CDF/070/033	Eng. No 21CD7625328 Classics No ALFTRR206018312		2,746,279	New
26. Desktop Computer Photocopier, Digital Voice Recorder, Memory Card USB Cable	MKS CDF/070/034	LCD:HP1706 3CQ92541WJ CPU:COMPAX DX 1000 3CQ92424TZ	-	224,000	New
27. Casio office calculator	MKS CDF/070/035	DJ-120TG	23.6.2010	1,500	New.
28. UPS-MERCURY	MKS CDF/081/036		25.4.2014	4,000	NEW
29. DESK TOP COMPUTER	MKS CDF/081/037		25.4.2014	20,000	NEW
30. HP PRINTER 3in 1 MP PRO 1132	MKS CDF/081/038	CNJ8FG367	25.4.2014	22,000	NEW
31. TOSHIBA LAPTOP 1.8GHZ,500GB HDD	MKS CDF/081/039	SATELITTE C50-A634 S/N:1E074400U	25.4.2014	32,000	NEW
32. LAMINATOR/BIN DER	MKS CDF/081/040		25.4.2014	20,000	NEW
33. TV SONY BRAVIA R40 LED 32INCHES	MKS CDF/081/041		25.4.2014	40,000	NEW

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34.TV SONY BRAVIA R40 LED 24	MKS CDF/081/042		25.4.2014	27,000	NEW
35.TV SONY BRAVIA R 40 LED 24	MKS CDF/081/043		25.4.2014	27,000	NEW
36.DESK TOP COMPUTER HP CORE 2 DUAL 2GB RAM/160 GB HDD	MKS CDF/081/044	S/N 2UA63715VB LCD SCREEN:HP LI 1706 CNC 6092411	25.4.2014	30,000	NEW
37.TABLET 8.0 SAMSUNG	MKS CDF/081/045		25.4.2014	43,000	NEW
38.TV BRACKETS-3 IN NUMBER	MKS CDF/081/046/047/048		25.4.2014	9,000	NEW
39.Digital camera	MKS CDF/081/049	SN.2126904 D5200 NIKON RON 55035675	6/6/2014	135,720	NEW

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
39,388,466	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

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18.4 FUNDS DUE TO PROJECTS 37,388,466

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>2013/2014/085</i>	<i>2,000,000</i>	<i>2013/2014</i>
<i>2012/2013/517</i>	<i>41,726,817</i>	<i>2012/2013</i>
<i>2013/2014/398</i>	<i>37,388,466</i>	<i>2013/2014</i>