

REPUBLIC OF KENYA



Paper laid
By the leader
of majority party
Hon. Aden Duale
on Tuesday
10/11/2015

KENYA NATIONAL AUDIT OFFICE

**PARLIAMENT
OF KENYA
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REPORT

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OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund (CDF) - Mathioya Constituency set out on pages 4 to 21 which comprise the statement of the financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments and statement of cash flows 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 preparations 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 (1) 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 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 evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

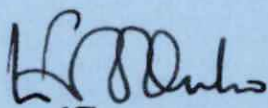
Cash and Cash Equivalents

The statement of financial assets and liabilities reflect a bank balance of Kshs.11,600,716 under cash and cash equivalents as at 30 June 2014. The statement also reflects an opening balance of Kshs.310,886 as at 1 July 2013. However, these balances were not supported with a certificate of bank balance and also no bank reconciliations were prepared to confirm the balances.

In the circumstances, the cash and cash equivalents balance of Kshs.11,600,716 as at 30 June 2014 could not be confirmed.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund – Mathioya Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis), and comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

05 October 2015



CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

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

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

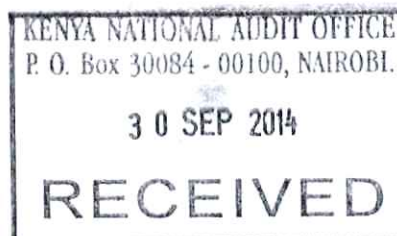
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NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/105

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 Mathioya 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.

Draft of [22-september -2014]



CONSTITUENCIES DEVELOPMENT FUND – MATHIOYA

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)

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

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CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

KEY ENTITY 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	Alex Mwangi
3.	District Accountant	(name of DA) DAVID NYOTO

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. Thuku ndonga member
2. Mercy w wachira member
3. Ester n kariuki member
4. Arthur m maina member
5. Jackson g mwangi member
6. Peter m kamau member
7. Flacia wanjiku member
8. Mary nyambura member

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

(e) Entity Headquarters

P.O. Box 46682
Harambee Plaza
Harambee Avenue
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0723146230
E-mail: mathioyacdf.go.ke

(g) Entity Bankers

Equity bank kiria-ini branch

(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

MATHIOYA CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

**STATEMENT OF ENTITY 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 county 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 the Public Sector Accounting Standards Board of Kenya from time to time.

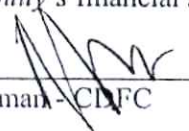
The Fund Account Manager in charge of the *Mathioya CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. 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 entity; (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 *entity*; (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 *Mathioya CDF* accepts responsibility for the *entity'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 *Mathioya 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 *Mathioya 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 *Mathioya CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 *entity's* financial statements were approved and signed on 22/9/2014.


Chairman - CDFC



Fund Account Manager

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

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	75,293,019.00	-
Proceeds from Sale of Assets		-	0
Other Receipts		-	0
TOTAL RECEIPTS		75,293,019.00	0
PAYMENTS			
Compensation of Employees	2	855,064.20	0
Use of goods and services	3	3,602,867.80	0
Committee meeting allowances	4	3,245,800.00	0
Transfers to Other Government Units	5	14,300,000.00	0
Other grants and transfers	6	39,967,776.77	0
Social Security Benefits	7	31,680.00	0
Acquisition of Assets	8	2,000,000.00	0
Other Payments		-	0
TOTAL PAYMENTS		64,003,188.77	0
SURPLUS/DEFICIT		11,289,830.23	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22/9/14 2014 and signed by:



 CDFC CHAIRMAN



 FUND ACCOUNT MANAGER

MATHIOYA CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	11,600,716.00	0
Cash Balances (sale of tenders, hire of grader)		-	0
Outstanding Imprests		-	0
Cash Equivalents (sale of tender doc held in bankers cheque)		-	0
TOTAL FINANCIAL ASSETS		11,600,716.00	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	10	310,885.77	0
Surplus/Deficit for the year (from stm of receipt & expenditure		11,289,830.23	0
NET LIABILITIES		11,600,716.00	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22/7/14 2014 and signed by:



CHAIRMAN



FUND ACCOUNT MANAGER

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

CASHFLOW STATEMENT

Receipts for operating Activities

Transfers from Other Government Entities	1	75,293,019.00
Other Revenues		
		75,293,019.00

Payments for operating expenses

Compensation of Employees	2	855,064.20
Use of goods and services	3	3,602,867.80
Committee Expenses	4	3,245,800.00
Transfers to Other Government Units	5	14,300,000.00
Other grants and transfers	6	39,967,776.77
Social Security Benefits	7	31,680.00
Other Expenses		

Adjusted for:

Adjustments during the year		62,003,188.77
-----------------------------	--	----------------------

Net cash flow from operating activities		13,289,830.23
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CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets		
Acquisition of Assets	8	2,000,000.00

Net cash flows from Investing Activities

CASHFLOW FROM FINANCING ACTIVITIES

Net cash flow from financing activities

NET INCREASE/ IN CASH AND CASH EQUIVALENT		11,289,830.23
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Cash and cash equivalent at BEGINNING of the year		310,885.77
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Cash and cash equivalent at END of the year		11,600,716.00
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**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-a	f=d/c %
Compensation of Employees	855,064.20	0	855,064.20	855,064.20	0	100
Use of goods and services	3677224.00	0	3677224.00	3,602,867.80	74,356.20	98
Committee allowance	3,645,800.00	0	3,645,800.00	3,245,800.00	400,000.00	89
Transfers to Other Government Units	18,782,759.00	0	18,782,759.00	14,300,000.00	4,482,759.00	76
Other grants and transfers	43,751,293.77	0	43,751,293.77	39,967,776.77	3,783,517.00	91
Social Security Benefits	31,680.00	0	31,680.00	31,680.00	0	100
Acquisition of Assets	2,000,000.00	0	2,000,000.00	2,000,000.00	0	100
TOTALS	72,743,820.97	0	72,743,820.97	64,003,188.77	8,740,632.00	87

The entity financial statements were approved on 22/9/ 2014 and signed by:



CDEC CHAIRMAN



FUND ACCOUNT MANAGER

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 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 *entity* and all values are rounded to the nearest thousand (Kshs). 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 *entity*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

MATHIOYA CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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 *entity* 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. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

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

8. Comparative figures

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

9. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
A711817	41,908,106.00	
A711852	500,000.00	
A709961	2,000,000.00	
A735807	30,884,913.00	
	-	0
AIE NO...	-	0
AIE NO...	-	0
TOTAL	75,293,019.00	0

2 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic wages of contractual employees	855,064.20	0
Basic wages of casual labour	0	
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
Total	855,064.20	0

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

3 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	1,295,000.00	
Office rent	-	
Communication, supplies and services	335,955.50	
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	
Training expenses	-	
Hospitality supplies and services	-	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	811,500.00	
Fuel ,oil & lubricants	700,000.00	
Other operating expenses	84,885.50	
Routine maintenance – vehicles and other transport equipment	357,526.80	
Routine maintenance – other assets	18,000.00	
	-	
Total	3,602,867.80	0

4 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses		
Committee allowance	3,245,800.00	0
		0

MATHIOYA CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

		0
		0
TOTAL	3,245,800.00	0

5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to primary schools	14,300,000.00	0
Transfers to secondary schools		
Transfers to Tertiary institutions		
Transfers to Health institutions		0
		0
TOTAL	14,300,000.00	0

6 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary -Secondary	14,097,800.00	0
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAT		
water	6,174,300.00	0
food security		0
Electricity	143,080.00	
Security	15,565,000.00	
Roads	450,000.00	
Sports	715,299.77	
Environment	2,822,297.00	
Emergency Projects		
Total	39,967,776.77	0

MATHIOYA CONSTITUENCIES DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

7 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	31,680.00	0
Total	31,680.00	0

8 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings		0
Construction of Buildings	2,000,000.00	0
Refurbishment of Buildings		0
Purchase of Vehicles	-	0
Purchase of Bicycles & Motorcycles		0
Overhaul of Vehicles		0
Purchase of Office furniture and fittings		0
Purchase of computers ,printers and other IT equipments		0
Purchase of photocopier		0
Purchase of other office equipments		0
Purchase of soft ware		0
Acquisition of Land		0
Total	2,000,000.00	0

9 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Equity Bank Kiria-Ini Branch</i>	11,600,716.00	0
	-	0
		0

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

	t	
Total	11,600,716.00	0

10 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	310,885.77	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	310,885.77	-

MATHIOYA CONSTITUENCY
ASSET REGISTER

S/ No	Region	County	Constituency	Constituency code	Asset name/Description	Asset Tag No:	Acquisition date	Cost	Location of the asset	Condition	General Description
1	CENTRAL	MURANG'A	MATHIOYA	092	Big table	C.D.F/ 092/ F.F/001	2005	5,000.00	Mathioya CDF Office	Good	Wood
2	CENTRAL	MURANG'A	MATHIOYA	092	Managers desk	C.D.F/ 092/ F.F/002	2008	45,000.00	Mathioya CDF Office	Good	Mahogany
3	CENTRAL	MURANG'A	MATHIOYA	092	Managers Executive Chair	C.D.F/ 092/ F.F/003	2008	40,000.00	Mathioya CDF Office	Good	Mahogany
4	CENTRAL	MURANG'A	MATHIOYA	092	Drawer filing cabinet	C.D.F/ 092/ F.F/004	2008	40,000.00	Mathioya CDF Office	Good	metal
5	CENTRAL	MURANG'A	MATHIOYA	092	Big Wooden file cabinet		2010	48,000.00	Mathioya CDF Office	Good	Wood/mica
6	CENTRAL	MURANG'A	MATHIOYA	092	40 M carpet	C.D.F/ 092/ F.F/004	2008	40,000.00	Mathioya CDF Office	Good	
8	CENTRAL	MURANG'A	MATHIOYA	092	Nissan Double cabin	C.D.F/ 092/CQ/001	2009	2,495,932.00	Mathioya CDF Office	Good	Totota
9	CENTRAL	MURANG'A	MATHIOYA	092	Desk Top Computer	C.D.F/ 092/CQ/002	2005	Donation	Mathioya CDF Office	Not functional	Desk top
10	CENTRAL	MURANG'A	MATHIOYA	092	Sony 21" Wega T.V	C.D.F/ 092/CQ/003	2007	23,500.00	Mathioya CDF Office	Good	Sony
11	CENTRAL	MURANG'A	MATHIOYA	092	Sony Digital Camera	C.D.F/ 092/CQ/004	2007	21,500.00	Mathioya CDF Office	Stolen	Sony
12	CENTRAL	MURANG'A	MATHIOYA	092	H.P Scan Jet	C.D.F/ 092/CQ/005	2007	8,004.00	Mathioya CDF Office	Good	H.P
13	CENTRAL	MURANG'A	MATHIOYA	092	H.P Deskjet Printer	C.D.F/ 092/CQ/006	2007	11,368.00	Mathioya CDF Office	Good	H.P
14	CENTRAL	MURANG'A	MATHIOYA	092	Lap top	C.D.F/	2010		Mathioya	Good	H.P

Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

	RAL	NG'A	YA			092/CQ/007		49,800.00	CDF Office		
16	CENT RAL	MURA NG'A	MATHIO YA	092	2 Cooking Units (Meko)	C.D.F/ 092/CQ/009	2006	7,570.00	Mathioya CDF Office	Good	
17	CENT RAL	MURA NG'A	MATHIO YA	092	Calculator (Big)	C.D.F/ 092/CQ/010	2006	850.00	Mathioya CDF Office	Good	
18	CENT RAL	MURA NG'A	MATHIO YA	092	2 Calculator (small)	C.D.F/ 092/CQ/011	2006	700.00	Mathioya CDF Office	Good	
19	CENT RAL	MURA NG'A	MATHIO YA	092	2 Wall Clocks	C.D.F/ 092/CQ/012	2006	578.00	Mathioya CDF Office	Good	
20	CENT RAL	MURA NG'A	MATHIO YA	092	Stapler	C.D.F/ 092/CQ/013	2009		Mathioya CDF Office	Good	
21	CENT RAL	MURA NG'A	MATHIO YA	092	H.P 1000 computer 2.1ghz dou core	C.D.F/ 092/CQ/014	2009		Mathioya CDF Office	Good	H.P
22	CENT RAL	MURA NG'A	MATHIO YA	092	17"LCD T.F.T	C.D.F/ 092/CQ/015	2009		Mathioya CDF Office	Good	H.P
23	CENT RAL	MURA NG'A	MATHIO YA	092	Epson Stlus Printer Rx610	C.D.F/ 092/CQ/016	2009		Mathioya CDF Office	Good	Epson
24	CENT RAL	MURA NG'A	MATHIO YA	092	Sony Data Projector	C.D.F/ 092/CQ/017	2009		Mathioya CDF Office	Good	Sony
25	CENT RAL	MURA NG'A	MATHIO YA	092	Tripod Screen	C.D.F/ 092/CQ/018	2009		Mathioya CDF Office	Good	
26	CENT RAL	MURA NG'A	MATHIO YA	092	Sony Cybershot Digital Camera	C.D.F/ 092/CQ/019	2009		Mathioya CDF Office	Good	
27	CENT RAL	MURA NG'A	MATHIO YA	092	Sony Video Camera	C.D.F/ 092/CQ/020	2009		Mathioya CDF Office	Good	Sony
28	CENT RAL	MURA NG'A	MATHIO YA	092	Safe Box	C.D.F/ 092/CQ/021	2009		Mathioya CDF Office	Good	Leader
29	CENT RAL	MURA NG'A	MATHIO YA	092	2 Yamaha mid Range speaker	C.D.F/ 092/CQ/022	2009	104,400.0 0	Mathioya CDF Office	Good	Yamaha

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30	CENT RAL	MURA NG'A	MATHIO YA	092	2 Yamaha Bass Speaker	C.D.F/ 092/CQ/023	2009	111,360.0 0	Mathioya CDF Office	Good	Yamaha
31	CENT RAL	MURA NG'A	MATHIO YA	092	Yamaha power Amplifier	C.D.F/ 092/CQ/024	2009	75,400.00	Mathioya CDF Office	Good	Yamaha
32	CENT RAL	MURA NG'A	MATHIO YA	092	Yamaha Mixer	C.D.F/ 092/CQ/025	2009	44,080.00	Mathioya CDF Office	Good	Yamaha
33	CENT RAL	MURA NG'A	MATHIO YA	092	Head phones	C.D.F/ 092/CQ/026	2009	4,060.00	Mathioya CDF Office	Good	
34	CENT RAL	MURA NG'A	MATHIO YA	092	2 wiress collar	C.D.F/ 092/CQ/027	2009	34,800.00	Mathioya CDF Office	Good	
35	CENT RAL	MURA NG'A	MATHIO YA	092	Speaker Cable	C.D.F/ 092/CQ/028	2009	6,960.00	Mathioya CDF Office	Good	
36	CENT RAL	MURA NG'A	MATHIO YA	092	Jack Pins	C.D.F/ 092/CQ/029	2009	1,392.00	Mathioya CDF Office	Good	
37	CENT RAL	MURA NG'A	MATHIO YA	092	Ultra Light U.P.S	C.D.F/ 092/CQ/030	2009	From C.D.F H.Q	Mathioya CDF Office	Good	
38	CENT RAL	MURA NG'A	MATHIO YA	092	Wired Mic	C.D.F/ 092/CQ/031	2009	6,148.00	Mathioya CDF Office	Good	
39	CENT RAL	MURA NG'A	MATHIO YA	092	2 Speaker Stand	C.D.F/ 092/CQ/032	2009	13,920.00	Mathioya CDF Office	Good	
40	CENT RAL	MURA NG'A	MATHIO YA	092	D.V.D Player	C.D.F/ 092/CQ/033	2009	34,800.00	Mathioya CDF Office	Good	Sony
41	CENT RAL	MURA NG'A	MATHIO YA	092	H.p compaq desktop computer	C.D.F/ 092/CQ/034	2010	from cdf board	Mathioya CDF Office	Good	H.P
42	CENT RAL	MURA NG'A	MATHIO YA	092	T.F.T Monitor	C.D.F/ 092/CQ/035	2010	from cdf board	Mathioya CDF Office	Good	H.P
43	CENT RAL	MURA NG'A	MATHIO YA	092	H.P Laser Jet Printer	C.D.F/ 092/CQ/036	2010	from cdf board	Mathioya CDF Office	Good	H.P
44	CENT RAL	MURA NG'A	MATHIO YA	092	Small Public Adress System	C.D.F/ 092/CQ/037	2010	18,000.00	Mathioya CDF Office	Good	

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45	CENTRAL	MURANG'A	MATHIOYA	092	Kyocera task alfa photocopier	C.D.F/092/CQ/038	2011	110,000.00	Mathioya CDF Office	Good	Kyocera
47	CENTRAL	MURANG'A	MATHIOYA	092	Flower Bonnet	C.D.F/092/OA/001	2006	349.00	Mathioya CDF Office	Good	
48	CENTRAL	MURANG'A	MATHIOYA	092	Flower Stand	C.D.F/092/OA/002	2006	225.00	Mathioya CDF Office	Good	
49	CENTRAL	MURANG'A	MATHIOYA	092	Office Bell	C.D.F/092/OA/003	2006	400.00	Mathioya CDF Office	Good	
50	CENTRAL	MURANG'A	MATHIOYA	092	Office Tray	C.D.F/092/OA/004	2006	130.00	Mathioya CDF Office	Good	
51	CENTRAL	MURANG'A	MATHIOYA	092	Plastic Dust Bin	C.D.F/092/OA/005	2006	48.00	Mathioya CDF Office	Good	
52	CENTRAL	MURANG'A	MATHIOYA	092	Pad lock	C.D.F/092/OA/006	2006	2,000.00	Mathioya CDF Office	Good	
53	CENTRAL	MURANG'A	MATHIOYA	092	Ever Fresh Dish	C.D.F/092/OA/007	2007	80.00	Mathioya CDF Office	Good	
54	CENTRAL	MURANG'A	MATHIOYA	092	Glass Luxurious	C.D.F/092/OA/008	2006	54.00	Mathioya CDF Office	Good	
55	CENTRAL	MURANG'A	MATHIOYA	092	Tea Cups	C.D.F/092/OA/009	2007	459.00	Mathioya CDF Office	Good	
56	CENTRAL	MURANG'A	MATHIOYA	092	Water Glasses	C.D.F/092/OA/010	2007	349.20	Mathioya CDF Office	Good	
57	CENTRAL	MURANG'A	MATHIOYA	092	Jug	C.D.F/092/OA/011	2006	179.00	Mathioya CDF Office	Good	
58	CENTRAL	MURANG'A	MATHIOYA	092	2 Knives	C.D.F/092/OA/012	2007	50.00	Mathioya CDF Office	Good	
59	CENTRAL	MURANG'A	MATHIOYA	092	Ken Poly Jug	C.D.F/092/OA/013	2006	84.00	Mathioya CDF Office	Good	
60	CENTRAL	MURANG'A	MATHIOYA	092	Mugs	C.D.F/092/OA/014	2006	234.00	Mathioya CDF Office	Good	
61	CENTRAL	MURANG'A	MATHIOYA	092	mortar Wooden	C.D.F/092/OA/015	2006	129.00	Mathioya CDF Office	Good	

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62	CENTRAL	MURANG'A	MATHIOYA	092	Plates	C.D.F/ 092/OA/016	2006	768.00	Mathioya CDF Office	Good	
63	CENTRAL	MURANG'A	MATHIOYA	092	Plasticx Basin	C.D.F/ 092/OA/017	2006	48.00	Mathioya CDF Office	Good	
64	CENTRAL	MURANG'A	MATHIOYA	092	Salt Tray	C.D.F/ 092/OA/018	2006	115.00	Mathioya CDF Office	Good	
65	CENTRAL	MURANG'A	MATHIOYA	092	Sugar Dish	C.D.F/ 092/OA/019	2006	45.00	Mathioya CDF Office	Good	
66	CENTRAL	MURANG'A	MATHIOYA	092	Serving Spoon	C.D.F/ 092/OA/020	2006	72.00	Mathioya CDF Office	Good	
67	CENTRAL	MURANG'A	MATHIOYA	092	Tea Spoons	C.D.F/ 092/OA/021	2006	50.00	Mathioya CDF Office	Good	
68	CENTRAL	MURANG'A	MATHIOYA	092	Table Spoons	C.D.F/ 092/OA/022	2006	220.00	Mathioya CDF Office	Good	
69	CENTRAL	MURANG'A	MATHIOYA	092	Sufuria & Leads	C.D.F/ 092/OA/023	2006	2,550.00	Mathioya CDF Office	Good	
70	CENTRAL	MURANG'A	MATHIOYA	092	Thermol Flask	C.D.F/ 092/OA/024	2006	1,450.00	Mathioya CDF Office	Good	
71	CENTRAL	MURANG'A	MATHIOYA	092	Table Cloths	C.D.F/ 092/OA/025	2006	60,000.00	Mathioya CDF Office	Good	
72	CENTRAL	MURANG'A	MATHIOYA	092	Lum water set	C.D.F/ 092/OA/026	2011	899.00	Mathioya CDF Office	Good	
73	CENTRAL	MURANG'A	MATHIOYA	092	Trianon colchic mug set	C.D.F/ 092/OA/027	2011	4,356.00	Mathioya CDF Office	Good	
74	CENTRAL	MURANG'A	MATHIOYA	092	lum mug trianon 6pk	C.D.F/ 092/OA/028	2011	1,349.00	Mathioya CDF Office	Good	
75	CENTRAL	MURANG'A	MATHIOYA	092	3l steel flask metal	C.D.F/ 092/OA/029	2011	799.00	Mathioya CDF Office	Good	
76	CENTRAL	MURANG'A	MATHIOYA	092	topaz hot pot	C.D.F/ 092/OA/030	2011	1,999.00	Mathioya CDF Office	Good	
77	CENTRAL	MURANG'A	MATHIOYA	092	feston dinner plate	C.D.F/ 092/OA/031	2011	4,680.00	Mathioya CDF Office	Good	

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78	CENTRAL	MURANG'A	MATHIOYA	092	spoons 2	C.D.F/ 092/OA/032	2011	200.00	Mathioya CDF Office	Good	
79	CENTRAL	MURANG'A	MATHIOYA	092	plastic strainer	C.D.F/ 092/OA/033	2011	12.00	Mathioya CDF Office	Good	
80	CENTRAL	MURANG'A	MATHIOYA	092	ever Fresh kenpoly	C.D.F/ 092/OA/034	2011	29.00	Mathioya CDF Office	Good	
81	CENTRAL	MURANG'A	MATHIOYA	092	4 way grater	C.D.F/ 092/OA/035	2011	79.00	Mathioya CDF Office	Good	
82	CENTRAL	MURANG'A	MATHIOYA	092	mwiko	C.D.F/ 092/OA/036	2011	35.00	Mathioya CDF Office	Good	
83	CENTRAL	MURANG'A	MATHIOYA	092	rice ladle	C.D.F/ 092/OA/037	2011	100.00	Mathioya CDF Office	Good	
84	CENTRAL	MURANG'A	MATHIOYA	092	knife steel	C.D.F/ 092/OA/038	2011	59.00	Mathioya CDF Office	Good	
85	CENTRAL	MURANG'A	MATHIOYA	092	knife germany	C.D.F/ 092/OA/039	2011	90.00	Mathioya CDF Office	Good	