

REPUBLIC OF KENYA

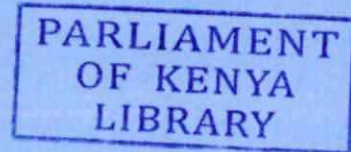


KENYA NATIONAL AUDIT OFFICE



*Report Laid  
By Hon. A. Oduke, (K.O.M.)  
on Thurs. 12.11.15 (pm)  
MMW*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
KHWISERO CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Kwisero Constituency set out on pages 4 to 27, which comprise the statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, summary statement of appropriation, 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.

#### 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 controls 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.

#### Auditors General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

#### **1. Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.40,725,688 as at 30 June 2014. However, the statement of receipts and payments reflects a surplus of Kshs.36,062,156.06 resulting to a difference of Kshs.4,663,531.94. The difference is supported with a brought forward balance of Kshs.4,555,037.10 and an unsupported prior year adjustment of Kshs.108,494.84.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.40,725,688 could not be confirmed as at 30 June 2014.

#### **2. Unsupported Over expenditure**

The summary statement of appropriation reflects total over expenditure of Kshs.38,210,583.80 as the approved budget was Kshs.86,901,961.94 whereas the actual expenditure is Kshs.125,112,545.74 as at 30 June 2014. Further, the over expenditure relates to Transfers to Other Government entities and other Grants and Transfers.

In the circumstances, the propriety of the expenditure and the source of the funds could not be confirmed as at 30 June 2014.

#### **3. Accuracy and completeness of the Financial Statements**

The statement of financial assets and liabilities includes unsupported balances for use of Goods and Services Kshs.2,666,088.00, Other Grants and Transfers Kshs.41,669,902.74 Committee expenses Kshs.5,997,713.00 and Compensation of Employees Kshs.545,998.20 all totaling Kshs.50,879,701.94.

As a result, the accuracy and completeness of the financial statements could not be confirmed as at 30 June 2014.

### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

### **Other Matter**

#### **Going Concern**

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituency Development Fund since

enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result the going concern status of the Constituency Development Fund is doubtful. My opinion is not qualified in respect of this matter.



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

**Nairobi**

**17 August 2015**

[30<sup>TH</sup> SEPTEMBER 2014]



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AMENDED

**CONSTITUENCIES DEVELOPMENT FUND – KHWISERO**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Bernard S. Misiko</b>
3.	District Accountant	<b>Edward M. Mushasha</b>

**(d) Fiduciary Oversight Arrangements**

*The list below is of CDFC as gazetted:*

- |                               |                               |
|-------------------------------|-------------------------------|
| • Elijah K. Anjere            | Chairman                      |
| • Readon O. Olubuyi           | Member                        |
| • Beatrice Masinde            | Member                        |
| • Rael Ramkat                 | Member - DCC                  |
| • Francis Akhulia             | Member                        |
| • Tsuma Mahmood               | Member                        |
| • Timothy Omurunga            | Member                        |
| • Victorine Shikutwa          | Member                        |
| • Laurine Lavaya              | Member                        |
| • Bernard Misiko              | FAM, Ex-officio               |
| • Hon. Benjamin Andayi Andola | Area Member of NA- Ex-officio |

*[Handwritten signatures and dates]*  
 22/9/14

**(e) Entity Headquarters**

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

P.O. Box 124- 50135  
Opposite Khwisero Police Station  
Eshibinga- Khwisero Road  
Khwisero. KENYA

**(f) Entity Contacts**

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

Telephone: (254) -0722 269 298  
E-mail: cdfkhwisero@cdf.go.ke  
Website: www.cdf.go.ke

**(g) Entity Bankers**

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

**L** Cooperative Bank of Kenya  
Mumias Branch  
Account no.: 01120068113200  
P.o. Box 905, MUMIAS

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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22/9/2014  
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## II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the **Khwisero 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 **Khwisero 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 **Khwisero 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 **Khwisero 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.

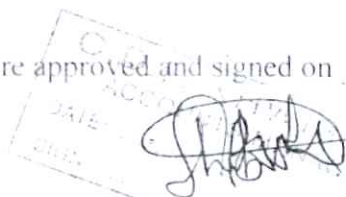
The Fund Account Manager in charge of the **Khwisero CDF** confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 **Khwisero CDF** financial statements were approved and signed on 22/9/2014.



Mr. Elph Keya Anjere  
Chairman - CDFC




Mr. Bernard S. Misiko  
Fund Account Manager

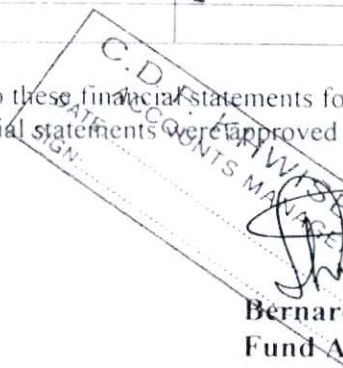
### III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Ksh
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	122,964,118.00	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
<b>TOTAL RECEIPTS</b>		<b>122,964,118.00</b>	<b>0</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	545,998.20	0
Use of goods and services	5	2,666,088.00	0
Committee Expenses	6	5,997,713.00	0
Transfers to Other Government Units	7	34,034,060.00	0
Other grants and transfers	8	41,669,902.74	0
Social Security Benefits	9	16,200.00	0
Acquisition of Assets	10	1,972,000.00	0
Other Payments	11	-	0
<b>TOTAL PAYMENTS</b>		<b>86,901,961.94</b>	<b>0</b>
<b>SURPLUS/DEFICIT</b>		<b>36,062,156.06</b>	<b>0</b>

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

  
Mr. Eliph Keya Anjere  
Chairman - CDFC


  
Bernard S. Misiko  
Fund Account Manager




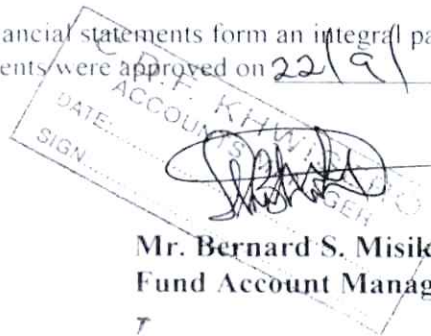
**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	40,725,688.00	
Cash Balances (sale of tenders,hire of grader)	13	-	
Outstanding Imprests	14	0	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	-	
<b>TOTAL FINANCIAL ASSETS</b>		<u>40,725,688.00</u>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	4,555,037.10	
Surplus/Deficit for the year		36,062,156.06	
Prior year adjustments	17	108,494.84	
<b>NET LIABILITIES</b>		<u>40,725,688.00</u>	

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

  
**Mr. Elph Keya Anjere**  
 Chairman - CDFC

  
**Mr. Bernard S. Misiko**  
 Fund Account Manager



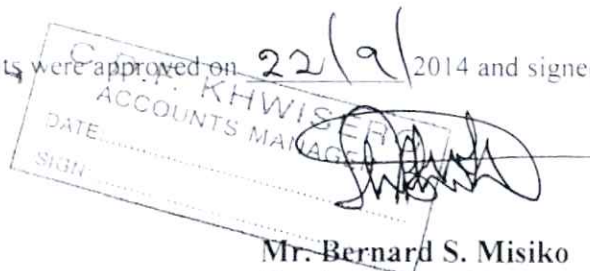
V. SUMMARY STATEMENT OF APPROPRIATION

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	545,998.20	0	545,998.20	545,998.20	0	100
Use of goods and services	2,666,088.00	0	2,666,088.00	2,666,088.00	0	100
Interest payments	0	0	0	0	0	0
Subsidies	5,997,713.00	0	5,997,713.00	5,997,713.00	0	100
Transfers to Other Government Units	34,034,060.00	0	34,034,060.00	49,387,119.00	15,353,059.00	145.1
Other grants and transfers	41,669,902.74	0	41,669,902.74	64,527,427.54	22,857,524.80	154.85
Social Security Benefits	16,200.00	0	16,200.00	16,200.00	0	100
Acquisition of Assets	1,972,000.00	0	1,972,000.00	1,972,000.00	0	100
Other Payments	0	0	0	0	0	0
<b>TOTALS</b>	<b>86,901,961.94</b>	<b>0</b>	<b>86,901,961.94</b>	<b>125,112,545.74</b>	<b>38,210,583.80</b>	<b>143.97</b>

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



Mr. Elijah Keya Anjere  
Chairman - CDFC


  
 DATE: \_\_\_\_\_  
 SIGN: \_\_\_\_\_

Mr. Bernard S. Misiko  
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.

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

	Description	2013 - 2014	2012 - 2013
		Kshs	Ksh
Normal Allocation	AIE NO...A 711835	46,310,065.00	0
	AIE NO.....A 709927	2,000,000.00	0
	AIE NO.....A 735779	36,327,026.50	
	AIE NO.....A 750117	38,327,026.50	0
	<b>TOTAL</b>	<b>122,964,118.00</b>	<b>0</b>

### 2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	
Receipts from the Sale Plant Machinery and Equipment	xxx	
Receipts from Sale of Certified Seeds and Breeding Stock	xxx	
Receipts from the Sale of Strategic Reserves Stocks	xxx	
Receipts from the Sale of Inventories, Stocks and Commodities	xxx	
Disposal and Sales of Non-Produced Assets	xxx	
Receipts from the Sale of Strategic Reserves Stocks	xxx	
<b>Total</b>	<b>xxx</b>	

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C.D.F. KENYA  
 ACCOUNTS MANAGER  
 DATE: 22/9/14  
 SIGN: *[Handwritten signature]*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	xxx	
Profits and Dividends	xxx	
Rents	xxx	
Other Property Income	xxx	
Sales of Market Establishments	xxx	
Receipts from Administrative Fees and Charges	xxx	
Receipts from Administrative Fees and Charges - Collected as AIA	xxx	
Receipts from Incidental Sales by Non-Market Establishments	xxx	
Receipts from Sales by Non-Market Establishments	xxx	
Receipts from Sale of Incidental Goods	xxx	
Fines Penalties and Forfeitures	xxx	
Receipts from Voluntary transfers other than grants	xxx	
Other Receipts Not Classified Elsewhere	xxx	
<b>Total</b>	<b>xxx</b>	

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	-	Xxx
Basic wages of temporary employees	545,998.20	Xxx
Personal allowances paid as part of salary	-	Xxx
Personal allowances paid as reimbursements	-	Xxx
Personal allowances provided in kind	-	Xxx
Pension and other social security contributions	-	Xxx
Compulsory national social security schemes	-	Xxx
Compulsory national health insurance schemes	-	Xxx
Social benefit schemes outside government	-	Xxx
Other personnel payments	-	Xxx
<b>Total</b>	<b>545,998.20</b>	<b>xxx</b>

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C.D.F. WIGBERG  
ACCOUNTS MANAGER  
DATE: 22/9/14  
SIGN: *[Signature]*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	231,070.00 ✓	xxx
Communication, supplies and services	128,000.00 ✓	xxx
Domestic travel and subsistence	207,200.00 ✓	xxx
Foreign travel and subsistence	-	xxx
Printing, advertising and information supplies & services	-	xxx
Rentals of produced assets	-	xxx
Training expenses	-	xxx
Hospitality supplies and services	-	xxx
Insurance costs	269,500.00 ✓	xxx
Specialised materials and services	-	xxx
Office and general supplies and services	250,000.00 ✓	xxx
Other operating expenses	552,521.00 ✓	xxx
Routine maintenance - vehicles and other transport equipment	377,797.00 ✓	xxx
Fuel, Oil and Lubricants	650,000.00 ✓	xxx
<b>Total</b>	<b>2,666,088.00</b>	<b>xxx</b>

6. COMMITTEE EXPENSES

Other Committee expenses	3,505,213.00
Committee allowances	2,492,500.00
<b>Total</b>	<b>5,997,713.00</b>

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	7 2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities		
See attached list	xx	Xx
Transfer to Primary Schools	15,035,000.00	Xx
Transfer to Secondary Schools	14,550,000.00	Xx
Transfer to Tertiary institutions	250,000.00	Xx
Transfer to Health institutions	4,199,060.00	Xx
<b>Total</b>	<b>34,034,060.00</b>	<b>Xx</b>

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C.D.B. ACCOUNTS  
DATE: 29/1/14  
SUS



## 8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary – Secondary	9,293,720.00	Xx
Bursary – Tertiary	3,895,550.00	Xx
Bursary – Special schools	133,000.00	Xx
Mocks & CAT	3,564,910.00	Xx
Water	5,300.00	Xx
Food Security -Agriculture	1,000,000.00	Xx
Electricity	48,062.00	Xx
Security	1,160,000.00	Xx
Roads	9,115,448.00	Xx
Sports	700,000.00	Xx
Environment	5,106,413.00	Xx
Emergency Projects	9,047,498.94	xx
<b>Total</b>	<b>41,669,902.74</b>	<b>xx</b>

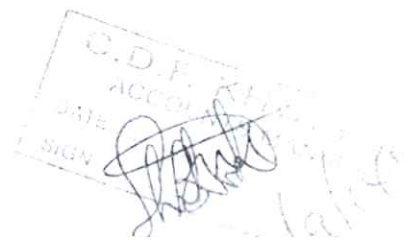
## 9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	xx	Xx
Social security benefits in cash and in kind	xx	Xx
Employer Social Benefits in cash and in kind	16,200.00	Xx
<b>Total</b>	<b>16,200.00</b>	<b>Xx</b>

## 10. ACQUISITION OF ASSETS

### Non Financial Assets

	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	xx	Xx
Construction of Buildings	xx	Xx
Refurbishment of Buildings	xx	Xx
Construction of Roads	xx	Xx
Construction and Civil Works	xx	Xx
Overhaul and Refurbishment of Construction and Civil Works	xx	Xx
Purchase of Vehicles and Other Transport Equipment	xx	Xx
Overhaul of Vehicles and Other Transport Equipment	xx	Xx
Purchase of Household Furniture and Institutional Equipment	xx	Xx





Purchase of Office Furniture and General Equipment	1,972,000.00	Xx
Purchase of Specialised Plant, Equipment and Machinery	Xx	Xx
Rehabilitation and Renovation of Plant, Machinery and Equip.	Xx	Xx
Purchase of Certified Seeds, Breeding Stock and Live Animals	Xx	Xx
Research, Studies, Project Preparation, Design & Supervision	Xx	Xx
Rehabilitation of Civil Works	Xx	Xx
Acquisition of Strategic Stocks and commodities	Xx	Xx
Acquisition of Land	Xx	Xx
Acquisition of Intangible Assets	Xx	Xx
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	Xx	Xx
Domestic Public Financial Institutions	Xx	Xx
Foreign financial Institutions operating Abroad	Xx	Xx
Other Foreign Enterprises	Xx	Xx
Foreign Payables - From Previous Years	Xx	Xx
<b>Total</b>	<b>1,972,000.00</b>	<b>Xx</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**II. OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	xxx	Xxx
Civil Contingency Reserves	xxx	Xxx
Capital Transfers to Non-Financial Public Enterprises	xxx	Xxx
Capital Transfer to Public Financial Institutions and Enterprises	xxx	Xxx
Capital Transfer to Private Non-Financial Enterprises	xxx	Xxx
Other expenses	xxx	Xxx
Domestic Accounts	xxx	Xxx
<b>Total</b>	<b>xxx</b>	<b>Xxx</b>

*[Handwritten signature]*

C.D.  
*[Handwritten signature]*  
 22/9/14

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

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Co-operative Bank, Mumias Branch A/C No. 01120068113200 - Kshs</i>	xxx	xxx	40,725,688.00	
<b>Total</b>			<b>40,725,688.00</b>	

**13. CASH IN HAND**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	xxx	Xxx
Location 2	xxx	Xxx
Location 3	xxx	Xxx
Other Locations ( <i>specify</i> )	xxx	Xxx
<b>Total</b>	<b>xxx</b>	<b>Xxx</b>

*[Provide cash count certificates for each]*

**14. OUTSTANDING IMPRESTS**

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
Name of Officer or Institution	xxx	xxx	Xxx
<b>Total</b>			<b>Xxx</b>

*Mumias*

*[Handwritten signature and date 22/9/14]*

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<b>Total</b>			xxx	
			xxx	

16. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts		
Cash in hand	4,555,037.10	
Cash equivalents (short-term deposits)	xxx	
Imprest	xxx	
Receivables	xxx	
Payables	xxx	
	xxx	
<b>Total</b>		
<i>[Provide short appropriate explanations as necessary]</i>	4,555,037.10	

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts		
Cash in hand	xxx	
Cash equivalents (short-term deposits)	xxx	
Imprest	xxx	
Receivables	xxx	
Payables	xxx	
	xxx	
<b>Total</b>		

*[Handwritten signature]*

*[Handwritten signature]*

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER  
PROPERTY, PLANT &  
EQUIPMENT

Type of P,P & E	Asset Number	Serial Number	Acquisition Date	Cost	Current Condition
CDF Offices	208/O/001		Completed 2013		Good
HOT/COLD WATER DISPENSER	208/FF/201 3/007	N/A	2013	26,500.00	GOOD
HOT/COLD WATER DISPENSER	208/FF/201 3/008	N/A	2013	26,500.00	GOOD
24" TELEVISION FLAT SCREEN	208/FF/201 3/009	N/A	2013	38,000.00	GOOD
24" TELEVISION FLAT SCREEN	208/FF/201 3/010	N/A	2013	38,000.00	GOOD
STANDARD TV STAND	208/FF/201 3/011	N/A	2013	19,000.00	GOOD
STANDARD TV STAND	208/FF/201 3/012	N/A	2013	19,000.00	GOOD
70 PIECES WINDOW CURTAINS AND BLINDERS	208/FF/201 3/13	N/A	2013	285,000.00	GOOD
SONY W710 CAMERA	208/FF/201 4/001	N/A	2014	13,920.00	GOOD
HP 2560 Core i3 laptop 14GHz/4GB 500GB	208/FF/201 4/002	N/A	2014	53,000.00	GOOD
HP 2560 Core i3 laptop 14GHz/4GB 500GB	208/FF/201 4/003	N/A	2014	53,000.00	GOOD
HP 2560 Core i3 laptop 14GHz/4GB 500GB	208/FF/201 3/004	N/A	2014	53,000.00	GOOD
Computer Model EPRO	163/OE003	N/A	2005	98,000.00	GOOD
COMPUTER MODEL HP DX200	163/OE004	N/A	2007	54,000.00	GOOD
COMPUTER MODEL HP COMPAQ LE1711	163/OE005	N/A	2010		GOOD

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[REDACTED]

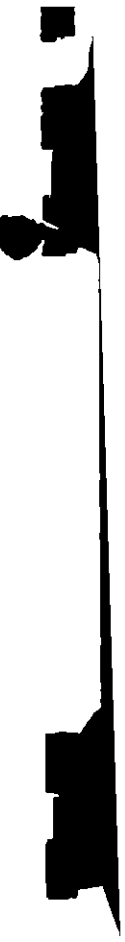
PRINTER HP LESSER JET 1018	163/OE006	N/A	2005	10,000.00	GOOD
PRINTER HP LESSER JET P2055D	163/OE007	N/A	2010		GOOD
PRINTER HP COLOUR LESSER JET CP1215	163/OE008	N/A	2008	20,000.00	GOOD
SCANNER HP SCANJET G2710	163/OE009	N/A	2008	5,000.00	GOOD
3 NO. UPS	163/OE010	N/A	2007	9,000.00	GOOD
TRODAT STAMP	163/OE12	N/A	2007	9,000.00	GOOD
PRINTER HP LESSER JET 1018	163/OE13	N/A	2007	1,695.00	GOOD
Motorcycle DT Yamaha GKA 264P	163/MV001	N/A	2007	381,000.00	Not serviceable
Motor Vehicle Land Rover GKA 371U	163/MV002	N/A	2010	4,215,000.00	GOOD

#### FURNITURE & FITTINGS

Type of furniture	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition
2 NO. ORDINARY OFFICE TABLES	163/FF005	N/A	2010	10,000.00	GOOD
13 NO. TIMBER OFFICE CHAIRS WITHOUT ARMS	163/FF006	N/A	2008	7,000.00	GOOD
STEEL FILING CABINET 4 DRAWERS	163/FF001	N/A	2006	15,000.00	GOOD
STEEL FILING CABINET 4 DRAWERS	163/FF002	N/A	2007	10,995.00	GOOD
WOODEN FILING CABINET 4 DRAWERS	163/FF003	N/A	2007	9,000.00	GOOD
COMPUTER TABLE	163/FF004	N/A	2007	10,000.00	GOOD
COMPUTER TABLE TROLLEY	163/FF005	N/A	2010	3,000.00	GOOD
CDF OFFICE CONFERENCE TABLE	163/BLD0 01	N/A	2012	15,000.00 0.00	GOOD
OFFICE TABLE 2M	163/FF/037	N/A	2012	62,445.00	GOOD
	163/FF/034	N/A	2012	90,365.00	GOOD



OFFICE TABLE 2M	163/FF/039	N/A	2012	90,365.00	GOOD
EXECUTIVE OFFICE CHAIR BIG	163/FF/040	N/A	2012	50,920.00	GOOD
EXECUTIVE OFFICE CHAIR BIG	163/FF/041	N/A	2012	50,920.00	GOOD
OFFICE DESK	163/FF//01 2	N/A	2012	29,680.00	GOOD
VISITORS CHAIR	163/FF/003	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/006	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/009	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/010	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/015	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/016	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/017	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/018	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/019	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/020	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/022	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/023	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/024	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/025	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/026	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/027	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/028	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/029	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/030	N/A	2012	27,363.00	GOOD
VISITORS CHAIR	163/FF/036	N/A	2012	27,363.00	GOOD
BOOK RACK 4 DOOR	163/FF/031	N/A	2012	48,245.00	GOOD
BOOK RACK 4 DOOR	163/FF/032	N/A	2012	48,245.00	GOOD
BOOK RACK 4 DOOR	163/FF/033	N/A	2012	48,245.00	GOOD
BOOK RACK 4 DOOR	163/FF/035	N/A	2012	48,245.00	GOOD
WRITING TABLE	163/FF/001	N/A	2012	33,645.00	GOOD
WRITING TABLE	163/FF/004	N/A	2012	33,645.00	GOOD
WRITING TABLE	163/FF/007	N/A	2012	33,645.00	GOOD
WRITING TABLE	163/FF/013	N/A	2012	33,645.00	GOOD
WRITING TABLE	163/FF/021	N/A		33,645.00	GOOD
OFFICE CHAIR LEATHER	163/FF/002	N/A	2012	30,845.00	GOOD



OFFICE CHAIR LEATHER	163/FF/005	N/A	2012	30,845.00	GOOD
OFFICE CHAIR LEATHER	163/FF/008	N/A	2012	30,845.00	GOOD
OFFICE CHAIR LEATHER	163/FF/014	N/A	2012	30,845.00	GOOD
OFFICE CHAIR LEATHER	163/FF/011	N/A	2012	30,845.00	GOOD
STEEL CABINET	208/FF/201 3/001	N/A	2013	16,000.00	GOOD
COFFEE TABLE	208/FF/201 3/002	N/A	2013	16,000.00	GOOD
OFFICE DESK	208/FF/201 3/003	N/A	2013	36,000.00	GOOD
OFFICE CHAIR	208/FF/201 3/004	N/A	2013	85,000.00	GOOD
CONFERENCE TABLE	208/FF/201 3/005	N/A	2013	450,000.0 0	GOOD
CONFERENCE TABLE	208/FF/201 3/006	N/A			GOOD
FIVE SEATER SOFA SET	208/FF/201 3/013	N/A			
	208/FF/201 3/014	N/A			
	208/FF/201 3/015	N/A	2013	250,000.0 0	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/016	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/017	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/018	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/019	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/020	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/021	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/022	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/023	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/024	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/025	N/A	2013	12,000.00	GOOD

CONFERENCE LEATHER CHAIR	208/FF/201 3/026	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/027	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/028	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/029	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/030	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/031	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/032	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/036	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/139	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/140	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/141	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/142	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/143	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/144	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/145	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/146	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/147	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/148	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/149	N/A	2013	12,000.00	GOOD
CONFERENCE LEATHER CHAIR	208/FF/201 3/150	N/A	2013	12,000.00	GOOD
WOODEN FILING CABINET 2 DOOR	208/FF/201 3/037	N/A	2013		GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/038	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/039	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/040	N/A	2013	2,500.00	GOOD

PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/041	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/042	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/043	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/044	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/045	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/046	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/047	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/048	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/049	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/050	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/051	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/052	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/053	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/054	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/055	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/056	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/057	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/058	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/059	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/060	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/061	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/062	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/063	N/A	2013	2,500.00	GOOD

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PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/064	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/065	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/066	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/067	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/068	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/069	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/070	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/071	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/072	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/073	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/074	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/075	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/076	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/077	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/078	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/079	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/080	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/081	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/082	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/083	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/084	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/085	N/A	2013	2,500.00	GOOD

PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/086	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/087	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/088	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/089	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/090	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/091	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/092	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/093	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/094	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/095	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/096	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/097	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/098	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/099	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/100	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/101	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/102	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/103	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/104	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/105	N/A	2013	2,500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/106	N/A	2013	2 500 00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/107	N/A	2013	2 500 00	GOOD

PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/108	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/109	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/110	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/111	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/112	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/113	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/114	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/115	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/116	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/117	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/118	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/119	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/120	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/121	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/122	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/123	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/124	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/125	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/126	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/127	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/128	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/129	N/A	2013	2,500.00	GOOD



PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/130	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/131	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/132	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/133	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/134	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/135	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/136	N/A	2013	2,500.00	GOOD
PLASTIC CHAIR HIGH QUALITY	208/FF/201 3/137	N/A	2013	2,500.00	GOOD
WOODEN FILING CABINET 2 DOOR	208/FF/201 3/13	N/A	2013		GOOD

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
1,250,000.00	2011/2012
OTHER RECEIVABLES (SPECIFY)	

*[Handwritten signature]*

C.D.F. KENYA  
 ACCOUNTS MANAGER  
 DATE: 22/9/14  
 SIGN: *[Handwritten signature]*

**183 PAYABLES**

<b>Kshs</b>	<b>Kshs</b>
xxx	XX)
xxx	XX)
xxx	XX)
xxx	XX)
<b>xxx</b>	<b>XX)</b>

**18.4 FUNDS DUE TO PROJECTS**  
UNPAID PMC'S AS AT 30<sup>TH</sup> JUNE 2014 KHWISERO CDF

NO	PROJECT NAME	AMOUNT
1.	MUNJECHÉ PRIMARY SCHOOL	320,000.00
2.	EMURUBA PRIMARY SCHOOL	105,000.00
3.	ESHINUTSA SECONDARY SCHOOL	3,570,000.00
4.	HOLLY CROSS EMALINDI GIRLS SECONDARY SCHOOL	2,100,000.00
5.	EMWIRU SECONDARY SCHOOL	945,000.00
6.	EKATSOMBERO SECONDARY SCHOOL	2,000,000.00
7.	ESHIABWALI HEALTH CENTRE	1,494,253.00
8.	MWISENA PRIMARY SCHOOL	105,000.00
9.	EBUHILI PRIMARY SCHOOL	1,050,000.00
10.	SHIRALI SECONDARY SCHOOL	315,000.00
11.	EMUTSESA DISPENSARY	1,494,253.00
12.	KHUSHIKU AP CAMP	1,575,000.00
13.	KHUMUSALABA POLICE POST	250,000.00
14.	SHIRALI PRIMARY SCHOOL	74,553.00
15.	MUI WANDA DISPENSARY	250,000.00
16.	MUNDOBELWA AP CAMP	350,000.00
17.	EKAMBULI-ST. JOHN-EMUNG'ABO ROAD	1,700,000.00
18.	KHWISERO CONSTITUENCY FOOTBALL CLUB	200,000.00
19.	KHWISERO CONSTITUENCY NETBALL CLUB	200,000.00
20.	SPORTS EQUIPMENT AND UNIFORMS	443,425.00
21.	KHWISERO CONSTITUENCY CRICKET CLUB	200,000.00
22.	MUNGULU SPRING	70,000.00
23.	ELWANYENGO SPRING	65,000.00
24.	EBUSINGO SPRING	65,000.00
25.	WAMUNABII SPRING	70,000.00
26.	EBUTHA SPRING	70,000.00
27.	WAMENYA SPRING	70,000.00
28.	WESHIMUNDA SPRING	70,000.00

29.	KHWICHEMO SPRING	65,000.00
30.	MWIKALIKHA AP CAMP	1,050,000.00
31.	EMALINDI AP CAMP	650,000.00
32.	EBUHALA AP CAMP	1,350,000.00
33.	EMANYULIA AP CAMP	200,000.00
34.	MUNJITI-ELWANGALE-EMURUBA ROAD	1,700,000.00
35.	ESHIONGO-MUKHALAKHALA ROAD	1,200,000.00
36.	OPIYO-FBUKUTENGA PRIMARY SCHOOL ROAD	1,200,000.00
37.	IBINDA-FBUTAYI-ESHIONGO ROAD	1,700,000.00
38.	KHULUWAYA-ELUKANJI-MUDARAJA ROAD	2,000,000.00
39.	KHWIRUMBI-ELWANGALE-EBUSENGE-EKAMERO RIVER RD	1,900,000.00
40.	ESHIRULO-MWIREMBE-RIVER YALA ROAD	1,500,000.00
41.	MUNDOBELWA HEALTH CENTRE	650,000.00
42.	MWIKALIKHA HEALTH CENTRE	630,000.00
43.	MULWANDA HEALTH CENTRE	250,000.00

18.5 DISBURSEMENTS FROM THE BOARD

A/E NO	AMOUNT	FINANCIAL YEAR
A 711835	46,310,065.00	2012/2013
A 709927	2,000,000.00	2013/2014
A 735779	36,327,026.50	2013/2014
A 750117	38,327,026.50	2013/2014

**TOTALS** 122,964,118.00

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 C. D. ...  
 SIGN

KHWISERO C.F. 2013-2014 FY Cash Flow

<b>Receipts for operating Activities</b>				
Transfers from the CDF Board	1	122,964,118.00		
Other Revenue	3	-	122,964,118.00	
<b>Payments for operating expenses</b>				
Compensation of Employees	4	545,998.20		
Use of goods and services	5	2,666,088.00		
Committee Expenses	6	5,997,713.00		
Transfers to Other Government Units	7	34,034,060.00		
Other grants and transfers	8	41,669,902.74		
Social Security Benefits	9	16,200.00		
Other Expenses	11	-		
Adjusted for			84,929,961.94	
Adjustments during the year			108,494.84	
<b>Net cash flow from operating activities (a)</b>			<b>38,034,156.06</b>	
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	2	-		
Acquisition of Assets	10	1,972,000.00		
<b>Net cash flow from Investing Activities (b)</b>				
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
<b>Net cash flow from financing activities (c)</b>			<b>0</b>	<b>36,062,156.06</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT(d)</b>	(a+b+c)			
Cash and cash equivalent at BEGINNING of the year (e)	16		4,555,037.10	
Cash and cash equivalent at END of the year	(d+e)		40,725,688.00	

C.D.F. KHWISERO  
ACCOUNTS MANAGER  
DATE: .....  
SIGN: 

