

REPUBLIC OF KENYA



*paper laid
for the Hon
Samuel Kamau
on Tuesday
24/11/2015
BES*



KENYA NATIONAL AUDIT OFFICE



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
MWATATE CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mwatate Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

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

1. Inaccuracies in the Financial Statements

The summary statement of appropriation reflects original and final budget balances of Kshs.68,968,973.80 and Kshs.69,014,066.70 respectively while the correct casted and approved final and original budgets are Kshs.67,679,249.70 and Kshs.67,724,342.60 respectively, resulting to an error of Kshs.1,289,724.10 in both cases.

In the circumstances, the accuracy of the summary statement of appropriation could not be confirmed for the year ended 30 June 2014.

2. Cash and Cash Equivalents

Included in the statement of financial assets and liabilities is cash and cash equivalents balance of Kshs.1,655,481. However, excluded from this balance is imprest of Kshs.790,000 recorded in cash book analysis for the month of June 2014 and had not been supported with an imprest register. In addition, the supporting bank reconciliation statement as at 30 June 2014 reflects a balance as per cash book of Kshs.1,572,408, resulting to unexplained or unreconciled variance of Kshs.873,073.40. Further, the bank balance of Kshs.16,400,427 as indicated in the certificate of bank balance is different from Kshs.15,639,427 used in the bank reconciliation statement. The resultant variance of Kshs.761,000 between the two records has also not been explained or reconciled. The bank reconciliation statement further reflects payments in cash book not yet recorded in bank statement of Kshs.14,423,893 of which cheques totaling Kshs.455,360 were already stale. The reconciliation statement also reflects payments in bank statement not yet recorded in cash book of Kshs.327,370, out of which Cheque No.559 for Kshs.300,000.00 has been outstanding since 9 June 2009.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,655,481 as at 30 June 2014 could not be confirmed.

3. Other Grants and Transfers

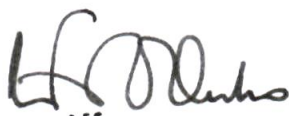
The statement of receipts and payments reflects other grants and transfers balance of Kshs.36,355,261 which includes a total of Kshs.3,850,000 disbursed for construction of various roads and a footbridge. However, the relevant project bank statements showing receipt of these disbursements, expenditure returns and completion certificates were not availed for audit verification. Further, the other grants and transfers balance of Kshs.36,355,261 includes student bursaries totaling Kshs.14,925,411. However, bursary advertisement and applications received, minutes of the Constituencies Development Fund Committee indicating how the beneficiaries were identified and evidence of receipt by the respective learning institutions were not provided for audit

verification. Also, the other grants and transfers balance of Kshs.36,355,261 includes Kshs.1,900,000 disbursed for construction of Mwasineyi cooling plant. However, the relevant project bank statements showing receipt of these disbursements, expenditure returns and completion certificates were not availed for audit verification.

In the circumstances, the propriety of disbursements amounting to Kshs.5,750,000 for construction of roads, a footbridge and a cooling plant and Kshs.14,925,411 spent on bursaries 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 Constituencies Development Fund – Mwatate Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



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

Nairobi

23 October 2015

[10TH SEPTEMBER 2014]

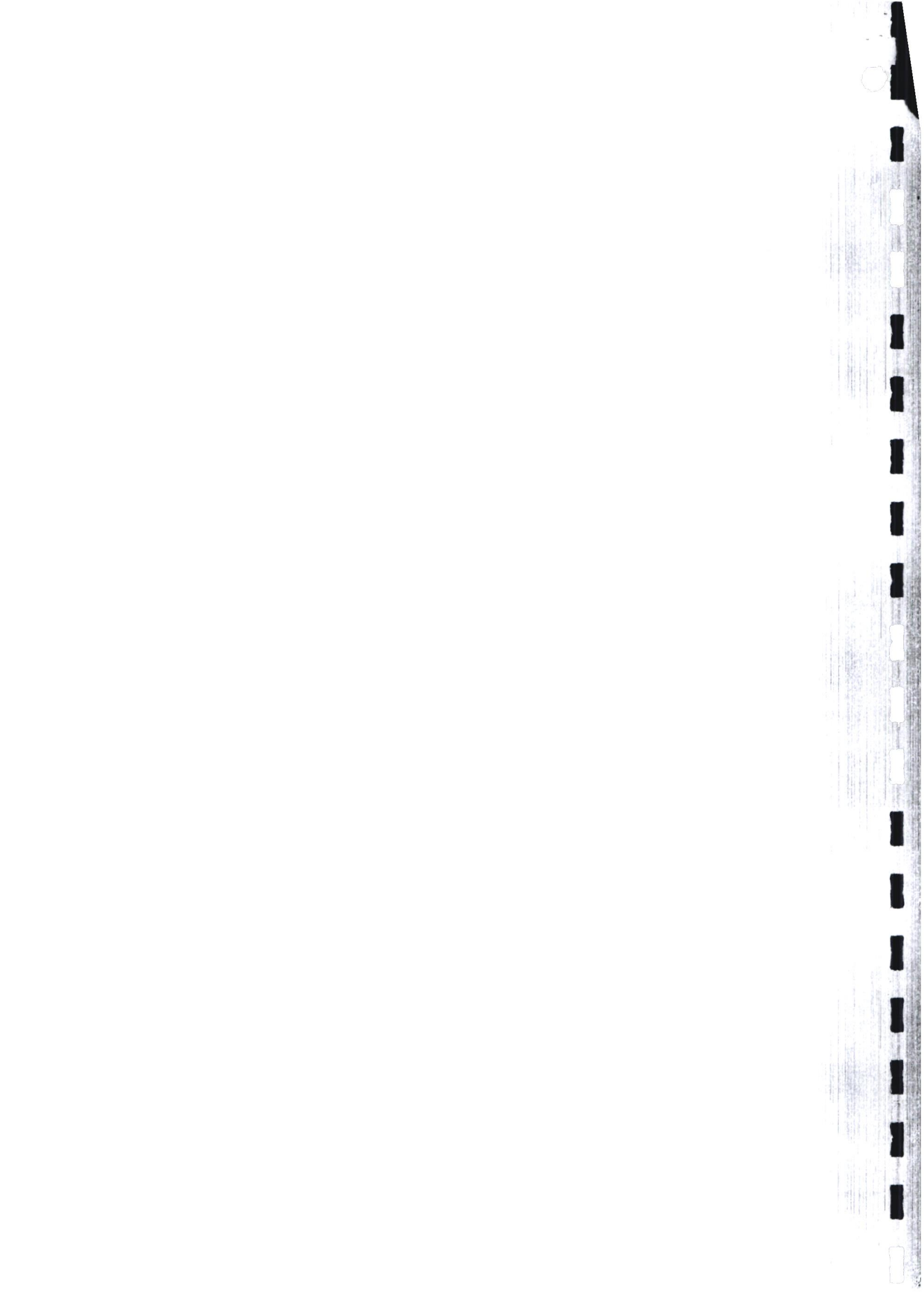


CONSTITUENCIES DEVELOPMENT FUND – MWATATE

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 – MWATATE CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

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CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY
Reports and Financial Statements
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(b) Entity Headquarters

Mwatate CDF
P.O. Box 75-80305
Mwatate, KENYA

(c) Entity Contacts

Telephone: 0723924494
E-mail: rjembe@cdf.go.ke
Website: www.cdf.go.ke

(d) Entity Bankers

KCB Bank
Wundanyi branch
Ac No.1107927838
P.O Box 1067-80304
Wundanyi

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY
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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.

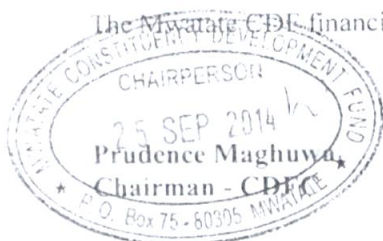
The Fund Account Manager in charge of the Mwatate *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Mwatate *CDF* accepts responsibility for the 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 Mwatate *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 Mwatate *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 Mwatate *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 Mwatate *CDF* financial statements were approved and signed on 1st September 2014.




Ronald W. Jembe
Fund Account Manager

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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	77,793,029.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		77,793,029.00	
PAYMENTS			
Compensation to employees	4	1,700,605.00	
Use of goods and services	5	3,257,955.50	
Committee Expenses	6	2,386,720.00	
Transfers to Other Government Units	7	27,991,485.00	
Other grants and transfers	8	36,355,261.00	
Social Security Benefits	9	36,400.00	
Acquisition of Assets	10	4,454,214.00	
Other Payments	11	-	
TOTAL PAYMENTS		76,182,640.50	
SURPLUS/DEFICIT		1,610,388.50	

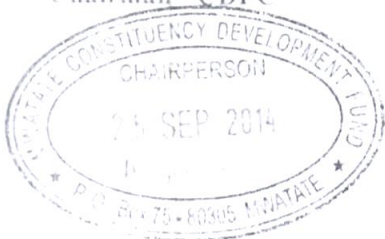
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwatate CDF financial statements were approved on 1st September 2014 and signed by

Prudence Maghuwa

Chairman - CDFC

Ronald W. Jembe

Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	1,655,481.40	
Cash Balances (sale of tenders,hire of grader)	13	000	
Outstanding Imprests	14	000	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	000	
TOTAL FINANCIAL ASSETS		<u><u>1,655,481.40</u></u>	
REPRESENTED BY			
Fund balance b/fwd. 1st July...	16	45,092.90	
Surplus/Deficit for the year		1,610,388.50	
Prior year adjustments	17	000	
NET LIABILITIES		<u><u>1,655,481.40</u></u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwatate CDF financial statements were approved on 1st September 2014 and signed by:

Prudence Maghuwa
Chairman - CDFC

Ronald W. Jembe
Fund Account Manager



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V. SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,633,936.80	NIL	1,633,936.80	1,700,605.00	-66,668.70	104.0802
Use of goods and services	2,588,960.40	45,092.90	2,634,053.30	3,257,955.50	-623,902.20	123.686
Committee Expenses	2,870,586.45	NIL	2,870,586.45	2,386,720.00	483,866.45	83.14399
Subsidies						
Transfers to Other Government Units	14,767,056.05	NIL	14,767,056.05	27,991,485.00	-13,224,428.95	189.5536
Other grants and transfers	41,364,496.00	NIL	41,364,496.00	36,355,261.00	5,009,235.00	87.89001
Social Security Benefits	NIL	NIL	NIL	36,400.00	-36,400.00	
Acquisition of Assets	4,454,214.00	NIL	4,454,214.00	4,454,214.00	0.00	100
Other Payments	NIL	NIL	NIL	NIL	NIL	NIL
TOTALS	68,968,973.80	45,092.90	69,014,066.70	76,182,640.50	-8,458,298.40	



Financial statements were approved on 1st September 2014 and signed by:

Ronald W. Jembe
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

CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY

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For the year ended June 30, 2014 (Kshs'000)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation	AIE NO. A709767	43,308,542.00	0
	AIE NO. A709869	2,000,000.00	0
	AIE NO. A735865	32,484,487.00	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	-
	TOTAL	77,793,029.00	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 – 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings	000	Xxx
Receipts from the Sale of Vehicles and Transport Equipment	000	Xxx
Receipts from the Sale Plant Machinery and Equipment	000	Xxx
Receipts from Sale of Certified Seeds and Breeding Stock	000	Xxx
Receipts from the Sale of Strategic Reserves Stocks	000	Xxx
Receipts from the Sale of Inventories, Stocks and Commodities	000	Xxx
Disposal and Sales of Non-Produced Assets	000	Xxx
Receipts from the Sale of Strategic Reserves Stocks	000	Xxx
Total	000	Xxx

CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	000	XXX
Profits and Dividends	000	XXX
Rents	000	XXX
Other Property Income	000	XXX
Sales of Market Establishments	000	XXX
Receipts from Administrative Fees and Charges	000	XXX
Receipts from Administrative Fees and Charges - Collected as AIA	000	XXX
Receipts from Incidental Sales by Non-Market Establishments	000	XXX
Receipts from Sales by Non-Market Establishments	000	XXX
Receipts from Sale of Incidental Goods	000	XXX
Fines Penalties and Forfeitures	000	XXX
Receipts from Voluntary transfers other than grants	000	XXX
Other Receipts Not Classified Elsewhere	000	XXX
Total	000	XXX

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,663,605.00	XXX
Basic wages of temporary employees	37,000.00	XXX
Personal allowances paid as part of salary	000	XXX
Personal allowances paid as reimbursements	000	XXX
Personal allowances provided in kind	000	XXX
Pension and other social security contributions	000	XXX
Compulsory national social security schemes	000	XXX
Compulsory national health insurance schemes	000	XXX
Social benefit schemes outside government	000	XXX
Other personnel payments	000	XXX
Total	1,700,605.00	XXX

CONSTITUENCIES DEVELOPMENT FUND – MWATATE CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	670,995.50	xxx
Office Rent	48,000.00	xxx
Communication, supplies and services	216,000.00	xxx
Domestic travel and subsistence	000	xxx
Foreign travel and subsistence	000	xxx
Printing, advertising and information supplies & services	000	xxx
Rentals of produced assets	000	xxx
Training expenses	397,280.00	xxx
Hospitality supplies and services	180,000.00	xxx
Insurance costs	000	xxx
Specialized materials and services	000	xxx
Office and general supplies and services	1,200,000.00	xxx
Other operating expenses	336,000.00	xxx
Fuel, oil & other lubricants	137,680.00	xxx
Routine maintenance – other assets	72,000.00	xxx
Total	3,257,955.50	xxx

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	514,720.00	xxx
Committee allowance	1,872,000.00	xxx
Total	2,386,720.00	xxx

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities		
Transfer to Primary Schools	7,120,000.00	xxx

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Transfer Secondary Schools	11,671,485.00	XXX
Transfer to Tertiary Institutions	600,000.00	XXX
Transfer to Health Institutions	8,600,000.00	XXX
Transfers to Counties		
(insert name of budget agency)	000	XXX
(insert name of budget agency)	000	XXX
TOTAL	27,991,485.00	XX

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary-secondary	12,559,361.00	XX
Bursary-Tertiary	9,750,900.00	XX
Security	380,000.00	
water	1,300,000.00	XX
Food security	1,900,000.00	XX
Roads	9,080,000.00	
Sports	1,385,000.00	
Total	36,355,261.00	XX

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	000	XX
Social security benefits in cash and in kind	000	XX
Employer contribution to NSSF	36,400.00	XX
Total	36,400.00	XX

10. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	750,000.00	XX
Refurbishment of Buildings	2,700,000.00	XX
Overhaul of Vehicles and Other Transport Equipment	984,214.00	XX
Purchase of Office Furniture and General Equipment	20,000.00	XX

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

Total	4,454,214.00	XX
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	000	XXX
Civil Contingency Reserves	000	XXX
Capital Transfers to Non-Financial Public Enterprises	000	XXX
Capital Transfer to Public Financial Institutions and Enterprises	000	XXX
Capital Transfer to Private Non-Financial Enterprises	000	XXX
Other expenses	000	XXX
Domestic Accounts	000	XXX
	<u>000</u>	<u>XXX</u>

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>Kenya commercial bank, wundanyi</i>	KES	01	1,655,481.40	XXX
<i>A/C No 1107927838 (kshs)</i>				XXX
				XXX
Total			<u>1,610,388.50</u>	<u>XXX</u>

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	000	XXX
Location 2	000	XXX
Location 3	000	XXX
Other Locations (<i>specify</i>)	000	XXX
Total	<u>XXX</u>	<u>XXX</u>

[Provide cash count certificates for each]

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

Total	000	45,092.90-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	000	
Cash in hand	000	
Cash equivalents (short-term deposits)	000	
Imprest	000	
Receivables	000	
Payables	000	
Total		

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
3,100,000.00	2010/2011
6,800,000.00	2011/2012
34,484,487.00	2013/2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	

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18.3 PAYABLES

	Kshs	Kshs
	xxx	xxx
	xxx	xxx
	xxx	xxx
	xxx	xxx
	xxx	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

REF NO	AMOUNT	FINANCIAL YEAR

