

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid
by the Leader
of Majority,
Aden Duale,
under Order
05 at 1437h
LBM*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
BARINGO CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

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REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Baringo Central Constituency set out on pages 4 to 18, which comprise of 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 evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Irregular Award of Contract

The statement of receipts and payments reflect other grants and transfers expenditure of Kshs.39,152,575. Included in the expenditure is an amount totaling Kshs.4,493,440 which was paid to three firms for Kaptaktak Water Project in respect of construction of masonry water tank and additional works for Kshs.1,516,760; purchase of GI/PE pipes and fittings, trench excavation, pipe laying and back filling soil for Kshs.1,242,730; and construction of pump-house, procurement of submersible pump set complete with accessories, supplying, installation, testing and commissioning the equipment and power installation costs for Kshs.1,733,950. However, the following unsatisfactory matters were noted:

- (i) The request for quotation method was used for procurement of the works contrary to the Public Procurement and Disposal Act, 2005 and the related regulations of 2013 which sets ceiling of Kshs.500,000 for use of quotation for entities in category 'C' in which CDF Committees fall.
- (ii) Payments were made in full and only supported with invoices instead of certificate of completion and report of the inspection and acceptance committee.
- (iii) Retention monies were not deducted from the contractors to cover the defects during the liability period.
- (iv) No title deed was availed to confirm the ownership of the plot on which the project was undertaken.

In the circumstances, the propriety of the expenditure of Kshs.4,493,440 could not be confirmed for the year ended 30 June 2014.

2. Bank Balance

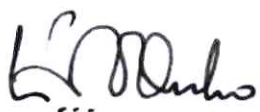
The Bank balance as per the financial statements reflect a balance of Kshs.7,942,117.59 as at 30 June 2014. However, a review of the bank reconciliation statement for the month of June 2014 showed unrepresented cheques amounting to Kshs.6,924,000 out of which cheques totaling Kshs.271,000 were stale and no reason was provided for not reversing them in the cash book.

The statement further showed payments in bank statement not recorded in cash book amounting to Kshs.270,741.64 and accumulated bank charges of Kshs.118,741.64 whose details were not provided for audit review and consequently excluded in these financial statements.

Consequently, the accuracy and validity of the cash and bank balance of Kshs.7,942,117.59 as at 30 June 2014 could not be confirmed.

Qualified Opinion

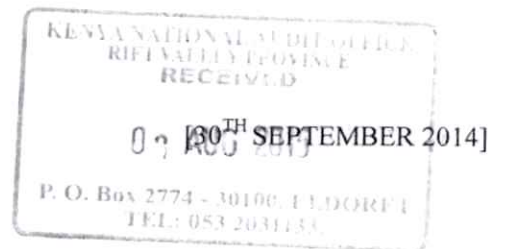
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014 and of its financial performance for the year then ended, in accordance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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

04 September 2015



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL (159)

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 – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Michael Kones
3.	District Accountant	Willys Ojowi

(d) Fiduciary Oversight Arrangements

NO	NAME	DESIGNATION
1	HON. SAMMY MWAITA	PATRON
2	MR. WILLIAM KIBET	CHAIRMAN
3	MR. WILLIAM LAGAT	SECRETARY
4	MR. GABRIEL KANGOR	MEMBER
5	MR. PETER TOROITICH	MEMBER
6	MR. EDWIN KANDIE	MEMBER
7	MRS. ELIMA KIPCHILIS	MEMBER
8	MRS. GLADYS SONGOL	MEMBER
9	MRS. JEMUTAI BARKEBO	MEMBER
10	MR. MICHAEL KONES	FAM
11	MR. NOAH TONUI	DCC



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

(c) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 546 -30400
KABARNET
JAMABA BUILDING
KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 720130252
E-mail: cdfbaringocentral@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Kenya Commercial Bank
Kabarnet branch
P.O BOX 175
KABARNET
Account number: 1103775839

...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

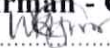
The Fund Account Manager in charge of the Baringo Central *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This 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.

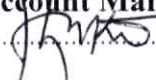
The Fund Account Manager in charge of the Baringo Central *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Baringo Central *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 Baringo Central *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 Baringo Central *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 Baringo Central *CDF* financial statements were approved and signed on 23rd sept 2014.

William C. Kibet
Chairman - CDFC
Sign 

Michael Kones
Fund Account Manager
Sign 

CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,464,932.70	-
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		81,464,932.70	0
PAYMENTS			
Compensation of Employees	4	1,254,042.00	0
Use of goods and services	5	3,720,335.84	0
Committee meeting allowances	6	3,340,500.00	0
Transfers to Other Government Units	7	33,310,500.00	0
Other grants and transfers	8	39,152,575.20	0
Social Security Benefits	9	-	0
Acquisition of Assets	10	407,250.00	0
Other Payments	11	0	0
TOTAL PAYMENTS		81,185,203.00	0
SURPLUS/DEFICIT		279,729.00	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo Central CDF financial statements were approved on 23rd 2014 and signed by:

William C. Kibet
Chairman - CDFC
 Sign W.C. Kibet

Michael Kones
Fund Account Manager
 Sign Michael Kones



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	7,942,117.59	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	165,000.00	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		8,107,117.59	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	7,827,388.00	0
Surplus/Defict for the year (from stm of receipt & expenditure		279,729.66	0
Prior year adjustments	17	0	0
NET LIABILITIES		8,107,117.66	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo Central CDF financial statements were approved on 23rd Sept 2014 and signed by:

William C. Kibet
Chairman - CDFC
 Sign W.C. Kibet

Michael Kones
Fund Account Manager
 Sign Michael Kones



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=c-d	f=d/c %
Compensation of Employees	1,254,042.00	300,000.00	1,554,042.00	1,254,042.00	300,000.00	80%
Use of goods and services	1,092,420.00	3,280,716.00	4,373,136.00	3,720,335.84	652,800.16	85%
Committee Members Expenses	3,180,000.00	1,680,387.50	4,860,387.50	3,340,500.00	1,519,887.50	68%
Transfers to Other Government Units	30,182,759.00	26,561,389.00	56,744,148.00	33,310,500.00	23,433,648.00	58%
Other grants and other payments	21,240,562.00	20,777,414.50	42,017,976.50	39,152,575.20	2,865,401.30	93%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	300,000.00	8,712,500.00	9,012,500.00	407,250.00	8,605,250.00	4%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	12,700,000.00	-	12,700,000.00	-	12,700,000.00	0%
TOTALS	69,949,783.00	61,312,407.00	131,262,190.00	81,185,203.04	50,076,986.96	68%

The Baringo Central CDF financial statements were approved on _____ 2014 and signed by:

William C. Kibet
Chairman - CDFC
Sign



Michael Kones
Fund Account Manager
Sign

CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014



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.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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 – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
	BALANCE B/F	7,827,388.23	
Normal Allocation	AIE NO A711931	50,825,019.50	0
	AIE NO A711977	27,979,913.20	0
	AIE NO A709838	500,000.00	
	AIE NO A709809	2,160,000.00	0
Conditional grants	AIE NO	0	0
	AIE NO	0	
	TOTAL	81,464,932.70	0

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	0	0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	0	0



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	1,254,042.00	-
Basic wages of casual labour	0	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	1,254,042.00	-



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services		
Office rent	21,000.00	
Communication, supplies and services	46,000.00	
Domestic travel and subsistence	267,400	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	456,190.00	
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	1,355,650 00	
Fuel ,oil & lubricants	937,460 00	
Other operating expenses	20,000.00	
Routine maintenance – vehicles and other transport equipment	591,635 84	
Routine maintenance – other assets	25,000.00	
Total	3,720,335.84	0

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	2,074,000.00	
Committee allowance	1,266,500.00	0
		0
	0	0
	0	0
TOTAL	3,340,500.00	0



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	16,760,000.00	
Transfers to secondary schools	14,400,000.00	0
Transfers to Tertiary institutions	0	
Transfers to Health institutions	2,150,500.00	
		0
	0	0
TOTAL	33,310,500.00	0

7. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	16,392,500.00	0
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAT		
water	11,938,990.00	0
Agriculture	2,300,000.00	0
Electricity	500,000.00	
Security	1,400,000.00	
Roads	1,016,000.00	
Sports	2,898,200.00	
Environment	407,000.00	
Emergency Projects	2,299,885.20	
Total	39,152,575.20	0



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

8. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	0	0
Total	0	0

9. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	107,250.00	0
Refurbishment of Buildings	0	0
Purchase of Vehicles	0	0
Purchase of Bicycles & Motorcycles	0	
Overhaul of Vehicles	0	0
Purchase of Office furniture and fittings	300,000.00	0
Purchase of computers ,printers and other IT equipments	0	0
Purchase of photocopier	0	0
Purchase of other office equipments	0	0
Purchase of soft ware	0	0
Acquisition of Land	0	0
Total	407,250.00	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER PAYMENTS

11. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
KCB Kabarnet Branch A/C NO: 1103775839 Kshs	7,942,117.59	0
	0	0
	0	0
Total	7,942,117.59	0



CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

12. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
Total	0	0

[Provide cash count certificates for each]

13. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>1 Michael Kones</i>	165,000.00	0	165,000.00
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total	165,000.00		165,000.00

14. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
Total			0	0



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15. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	7,827,388.23	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	7,827,388.23	-
<i>[Provide short appropriate explanations as necessary]</i>		

16. PRIOR YEAR ADJUSTMENTS

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



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17. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Financial Year: 2013/2014 - AS AT 30TH JUNE 2014

NO	ITEM DESCRIPTION	MAKE	SERIAL NO. /REG.NO.	CHASSIS NO.	YEAR OF PURCHASE	PURCHASE COST	CONDITION
1	Wooden Chairs	N/A	CDF/130/001-014	N/A	2006	35,000.00	In use
2	Steel Office Cabinet	N/A	CDF/130/016	N/A	2006	17,500.00	In use
3	Secretary Chair	N/A	CDF/130/017	N/A	2006	5,500.00	In use
4	File Table	N/A	CDF/130/018	N/A	2006	2,500.00	In use
5	Office Desk	N/A	CDF/130/019	N/A	2006	10,000.00	In use
6	High Back office Chair	N/A	CDF/130/020	N/A	2007	15,000.00	In use
7	Desktop Computer	Acer – AC713	CDF/130/021	76487640-5752801-23464	2005	50,000.00	In use
8	Printer	HP laser Jet 1020	CDF/130/022	CNCKB86055	2005	12,000.00	Not in use
9	Printer	HP Photo Smart C 3183	CDF/130/023	SDGOB-0603	2007	13,500.00	Not in use
10	Landline Telephone	Panasonic	CDF/130/025	5HBFC 112084	2005	2,500.00	Not In use
11	Pad Lock	N/A	CDF/130/026	N/A	2006	110.00	In use
12	Calculator	Casio	CDF/130/029	Ms-120Tm	2008	1,200.00	In use
13	Location Notice Boards	N/A	CDF/130/031-069	N/A	2009	156,000.00	In use
14	Electric Kettle	Ramtons	CDF/130/070	07180011	2008	2,299.00	In use
15	Digital Camera	Sony Disc-130	CDF/130/071	N/A	2008	26,300.00	In use
16	Laptop & Bag	Dell	CDF/130/072	76487640-5752801-23464	2008	68,500.00	In use
17	Wooden File Cabinet	N/A	CDF/130/073	N/A	2008	21,460.00	In use
18	Printer	HP Laser Jet 1006	CDF/130/074	VNC4J65886	2009	11,000.00	In use
19	Tender Box	N/A	CDF/130/075	N/A	2009	9,000.00	In use
20	Modem	Safaricom Mobile Office	CDF/130/077	DK5TAA1911302998	2010	2,990.00	In Use
21	MONITOR	HP PRO	CDF/130/079	CNC951QGXM	2010	CDF Board	In use
22	Printer	HP LaserJet P2055d	CDF/130/080	CNCJH41885	2010	CDF Board	In use
23	CDF Motor Vehicle(GKA 961X)	Toyota	CDF/130/82	AHTFR22G206039985	2011	3,132,480.24	In use
24	Motor Cycle	Yamaha	CDF/130/83	DG01X-032622	2011	268,600.00	Stolen
25	Modem	Orange	CDF/130/84		2010	CDF Board	In use
26	Photocopier	Triumph-Adler DC 2116	CDF/130/85	Nr.AGK3087123	2012	125,000.00	In use
27	Scanner	HP Scanjet 5590	CDF/130/86	L1910-80031 RMN: FCLSD—0406	2013		In Use



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18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
0	0

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

