

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid by the
Leader of the
Majority Party,
Hon. Aden Duale,
under Order No. 1
at 1437 hrs
ADW*

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mogotio Constituency set out on pages 5 to 14, which comprise of the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows 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.

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. 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.

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

1.0 Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers balance of Kshs.16,653,179 which include bursary disbursement of Kshs.9,018,159. However, the minutes of the CDF Bursary Committee to confirm how the needy students were identified, the amounts determined were not availed for audit review.

Consequently, the propriety of the bursaries amounting to Kshs.9,018,159 for the year ended 30 June 2014 could not be determined.

2.0 Bank Balance

The statement of financial assets and liabilities reflect bank balance of Kshs.45,075,357 as at 30 June 2014. The Fund Committee operated two bank accounts but did not maintain proper cash books during the year ended 30 June 2014. The cash book maintained for Co-operative Bank of Kenya account with cash book balance of Kshs.5,137,416 did not reflect the payment voucher numbers, account charged and narration of the payments and the same was not ruled and balanced daily as required by Section 5.9.1 of the Government Financial Regulations and Procedures. The cash book in respect of Equity Bank account with bank balance of Kshs.39,932,270.40 as at 30 June 2014 was not availed for audit review. In addition, bank reconciliation statements were not prepared on a monthly basis as required by Section 5.9.2 of the regulations. Further, no reason has been provided for operating two bank accounts.

Consequently, the accuracy and validity of the balance of Kshs.45,075,357 as at 30 June 2014 could not be confirmed.

3.0 Tractors

The Fund during the year ended 30 June 2014, owned three tractors, Merssey Ferguson MF440 type reflected in the fixed assets register at a total cost of Kshs.9,115,000. The tractors were bought in April 2009 from a dealer in Nakuru. However, there were no records such as LPOs, invoices and delivery notes to show cost of each tractor. According to the log books, tractor registration No. GKA 105V is registered in the name of CDF Box 2223, Kisii, while tractors registration Nos. GKA 474T and GKA 473T are both registered in the name of CDF Box 8, Mukurweini. Consequently, the ownership of the three tractors could not be confirmed. Further, during the year ended 30 June 2014, an amount of Kshs.467,163 was incurred on the maintenance of the tractors and charged to use of goods and services. The tractors are normally hired out to farmers who pay for the services rendered. However, no record was provided to show how the revenue arising

from the hire of tractors is accounted for and how much was actually earned during the year ended 30 June 2014.

Consequently, it has not been possible to establish how the tractors were procured, know the correct ownership status and that the tractors are utilized for the benefit of the constituent's benefits.

4.0 Use of Goods and Services.

The statement of receipts and payments reflect use of goods and services totaling Kshs.865,698. However, payment vouchers together with supporting documents for payments totaling Kshs.553,517 paid and charged to use of goods and services were not provided for audit review.

Consequently, the propriety of the expenditure of Kshs.553,517 charged to use of goods and services for the year ended 30 June 2014 could not be confirmed.

5.0 Under Expenditure

During the year under review, the Fund recorded expenditure of Kshs.33,972,164 against receipts of Kshs.70,934,700 resulting to under expenditure of Kshs.36,962,536 or approximately 52.1% of total receipts. However, no reason has been provided for the under expenditure.

Consequently, the residents of Mogotio Constituency may have been denied the benefits of the projects that would have been implemented for the year ended 30 June 2014.

6.0 Outstanding Imprest

The statement of financial assets and liabilities as at 30 June 2014 reflect outstanding imprests totaling Kshs.2,054,222. However, the analysis to show the imprest holders, when imprests were issued, purposes and when they were due for surrender has not been availed for audit review.

Consequently, the accuracy and validity of the imprest balance of Kshs.2,054,227 as at 30 June 2014 could not be confirmed.

7.0 Inaccuracies in the Financial Statement

The significant accounting policies under note VII (a) indicate that the figures in the financial statements have been rounded off to the nearest thousands. However, the figures in these statements have not been rounded off to thousands.

Consequently, the accuracy and validity of the figures as presented in the financial statements for the year ended 30 June 2014 could not be confirmed.

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.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

11 September 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MOGOTIO CDF

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)

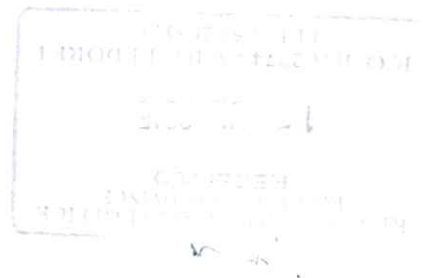


Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT 1

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES 4

III. STATEMENT OF RECEIPTS AND PAYMENTS 5

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 6

V: SUMMARY STATEMENT OF APPROPRIATION 7

VI. STATEMENT OF CASH FLOWS 8

VII. SIGNIFICANT ACCOUNTING POLICIES 9

VIII. NOTES TO THE FINANCIAL STATEMENTS 12

CONSTITUENCIES DEVELOPMENT FUND - MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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	George Kamau
3.	District Accountant	Stephen Wanjara

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

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

/NO	NAME (FULL)	DESIGNATION
1	Fund Account Manager	FX-Officio
	Michael Lagat	Chairman
	Philip Nzungu	Deputy County Commissioner
	Beatrice Kandie	Member
5	Saul Tingos	Member
	David Chemjer	Member
	Evans Molok	Treasurer
8	Antony Kiptanui	Member
9	Alice Morogo	Member

(e) **MOGOTIO CDF**
P.O BOX 75-20105
MOGOTIO,KENYA

(f) **Entity Contacts**

Provide telephone number and email of the constituency CDF office

Telephone: (254)715988808

E-mail: mogotiocdf201@gmail.com

Website: www.go.ke

(g) **Entity Bankers**

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

1. EQUITY BANK LIMITED-Eldama Ravine Branch, P.O BOX 75104-
00200,ELDAMA RAVINE

Account:1310262100064

...

...

(h) **Independent Auditors**

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

(i) **Principal Legal Adviser**

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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


The Fund Account Manager in charge of the MOGOTIO *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 MOGOTIO *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 MOGOTIO *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 MOGOTIO *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 MOGOTIO *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 MOGOTIO *CDF* financial statements were approved and signed on 13th July 2015.


Michael Lagat
Chairman - CDFC


George Kamau
Fund Account Manager

FUND ACCOUNT MANAGER
MOGOTIO CONSTITUENCY DEV
FUND
P.O. Box 76-20105 MOGOTIO
Date.....Sign.....

CONSTITUENCIES DEVELOPMENT FUND-MOGOTIO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30,2014

I. STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended June 30,2014

DESCRIPTION	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	70,934,700	-
TOTAL RECEIPTS		70,934,700	-
PAYMENTS			
Compensation of Employees	2	907,600	-
Use of goods and services	3	865,698	-
Committee meeting allowances	4	1,010,000	-
Transfers to Other Government Units	5	14,535,687	-
Other grants and transfers	6	16,653,179	-
TOTAL PAYMENTS		33,972,164	-
SURPLUS/DEFICIT		36,962,536	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 13-07- 2015 and signed by:

.....
 Fund Account MANAGER
 DATE,

.....
 FUND ACCOUNT MANAGER
 MOGOTIO CONSTITUENCY DEV
 FUND
 P.O. Box 75-20105 MOGOTIO
 Date:.....
 Sign:.....

.....
 CHAIRMAN CDFC



CONSTITUENCIES DEVELOPMENT FUND-MOGOTIO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30,2014

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

AS AT 30 JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	45,075,387	-
Cash Balances		-	-
Cash Equivalents		-	-
Outstanding Imprests	8	2,054,227	-
TOTAL FINANCIAL ASSETS		47,129,614	-
REPRESENTED BY			
Fund balance b/fwd	9	10,167,078	-
Surplus/Deficit for the year		36,962,536	-
Prior year adjustments			-
NET LIABILITIES		47,129,614	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 13/07/2015 and signed by:


 Chairman- CDFC

FUND ACCOUNT MANAGER
 MOGOTIO CONSTITUENCY DEVELOPMENT FUND
 P.O. BOX 12345 MOGOTIO
 Date: _____


 Funds Account Manager

CONSTITUENCIES DEVELOPMENT FUND-MOGOTIO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30,2014

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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	907,600	-	907,600	907,600	-	100
Use of goods and services	2,081,445	780,000	2,861,445	865,698	1,995,747	30
Committee Members Expenses	3,600,000	300,000	3,900,000	1,010,000	2,890,000	26
Transfers to Other Government Units	33,411,866	5,000,400	38,412,266	14,535,687	23,876,579	38
Other grants and transfers	26,562,373	8,458,094	35,020,467	16,653,179	18,367,288	48
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	66,563,284	14,538,494	81,101,778	33,972,164	47,129,614	42

The entity financial statements were approved on 13/07/ 2015 and signed by:


 Name: Michael Lagat
 DESIG:CHAIRMAN

FUND ACCOUNT MANAGER
 Constituency Development Fund
 P.O. Box 76-20165 MUGU
 Sign


 Name: George Kamau
 DESIG:FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND-MOGOTIO CONSTITUENCY

Reports and Financial Statements

for the year ended June 30, 2014

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 30 JUNE 2014

		2013-2014 KSHs	2012-2013 KSHs
Receipts for operating Activities			
Exchequer Releases			-
Transfers from Other Government Entities	1	70,934,700	-
Reimbursements and Refunds		-	-
Other Revenues		-	70,934,700
Payments for operating expenses			
Compensation of Employees	2	907,600	-
Use of goods and services	3	865,698	-
Committee Expenses	4	1,010,000	-
Transfers to Other Government Units	5	14,535,687	-
Other grants and transfers	6	16,653,179	-
Social Security Benefits		-	-
Finance Costs, including Loan Interest		-	-
Other Expenses		-	33,972,164
Adjusted for:			
Adjustments during the year			-
Net cashflow from operating activities			36,962,536
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	-
Net cash flows from Investing Activities			-
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities			-
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	9		10,167,078
Cash and cash equivalent at END of the year	7,8		47,129,614

VII. 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

CONSTITUENCIES DEVELOPMENT FUND – MOGOTIO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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.

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

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-MOGOTIO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30,2014

NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers from CDF Board	4,371,416	-
Transfers from CDF Board	2,000,000	-
Transfers from CDF Board	24,625,314	-
Transfers from CDF Board	39,937,970	-
TOTAL	<u>70,934,700</u>	-

2 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of temporary employees	705,600	-
Other personnel payments(Gratuity)	202,000	-
Total	<u>907,600</u>	-

3 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	40,507	-
Communication, supplies and services	-	-
Domestic travel and subsistence	43,500	-
Printing, advertising and information supplies & services	22,000	-
Training expenses	40,000	-
Hospitality supplies and services	-	-
Office and general supplies and services	176,811	-
Other operating expenses	75,717	-
Routine maintenance – other assets(Tractors)	467,163	-
Total	<u>865,698</u>	-

4 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Sitting allowances	627,000	-
Other committee allowances	383,000	-
	<u>1,010,000</u>	

5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Secondary Schools	9,597,400	-
Primary Schools	3,677,000	-
ECD	761,287	-
Health centres	500,000	-
TOTAL	<u>14,535,687</u>	-

6 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	9,018,159	-
Emergency Projects	940,000	-
Other current transfers and grants	6,695,020	-
Total	<u>16,653,179</u>	-

7 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>COOPERATIVE BANK NAKURU A/C no.01141193119000</i>	5,137,416	-
<i>EQUITY BANK, NAKURU A/C no.1310262100064</i>	39,937,970	-
Total	<u>45,075,387</u>	-

8 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>		<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	
<i>Various</i>	<i>Various</i>			2,054,227
<i>Total</i>				<u>2,054,227</u>

9 BALANCES BROUGHT FORWARD

	2013-2014	2012-2013
	KSHs	KSHs
<i>Bank Accounts</i>	10,161,575	-
<i>Cash in hand</i>	5,503	-
<i>Total</i>	<u>10,167,078</u>	-

10. OTHER IMPORTANT DISCLOSURES

10.1 FIXED ASSETS REGISTER

Copy attached

10.2 FUNDS DUE TO PROJECTS

18.3 DISBURSEMENTS FROM THE BOARD

<i>AIES</i>	<i>Amount(Kshs)</i>	<i>Finanacial Year</i>
<i>AIE</i>	2,000,000.00	2013/2014
<i>AIE</i>	24,625,314.00	2013/2014
<i>AIE</i>	4,371,416.00	2013/2014
<i>AIE</i>	39,937,970.00	2013/2014
<i>Total</i>	70,934,700.00	

ASSETS REGISTER

S/NO	Asset Description	Asset No.	Cost	Location	Condition
1.	Ashut Steel 4 Drawer Cabinet	MOG/CDF/131/001	15,900	CDF OFFICE	Good and in Good Condition
2.	Ashut Steel 4 Drawer Cabinet	MOG/CDF/131/002	15,900	CDF OFFICE	Good and in Good Condition
3.	Ashut Steel 4 Drawer Cabinet	MOG/CDF/131/003	15,900	CDF OFFICE	Good and in Good Condition
4.	Ashut 4 Drawer Cabinet	MOG/CDF/131/004	22,000	CDF OFFICE	Good and in Good Condition
5.	Ashut Steel 4 Drawer Cabinet	MOG/CDF/131/005	26,000	CDF OFFICE	Good and in Good Condition
6.	Ashut Steel 4 Drawer Cabinet	MOG/CDF/131/006	26,000	CDF OFFICE	Good and in Good Condition
7.	Cabinet 4 Drawer	MOG/CDF/131/007	19,000	CDF OFFICE	Good and in Good Condition
8.	Cabinet 4 Drawer	MOG/CDF/131/008	19,000	CDF OFFICE	Good and in Good Condition
9.	Cabinet 4 Drawer	MOG/CDF/131/009	19,000	CDF OFFICE	Good and in Good Condition
10.	Cabinet 4 Drawer	MOG/CDF/131/010	19,000	CDF OFFICE	Good and in Good Condition
11.	Cabinet 4 Drawer	MOG/CDF/131/011	19,000	CDF OFFICE	Good and in Good Condition
12.	Cabinet Swinging Door	MOG/CDF/131/001	30,800	CDF OFFICE	Good and in Good Condition
13.	Cabinet Swinging Door	MOG/CDF/131/002	30,800	CDF OFFICE	Good and in Good Condition
14.	Steel Chairs Without Arms	MOG/CDF/131/001	2,500	CDF OFFICE	Good and in Good Condition
15.	Steel Chairs Without Arms	MOG/CDF/131/002	2,500	CDF OFFICE	Good and in Good Condition
16.	Steel Chairs Without Arms	MOG/CDF/131/003	2,500	CDF OFFICE	Good and in Good Condition

STATE OF TELANGANA, GOVT. FUND
 FUND ACCOUNT MAINTENANCE
 9 SEP 2014

17	Steel Chairs Without Arms	MOG/CDF/131/004	2,500	CDF OFFICE	Good and in Good Condition
18	Steel Chairs Without Arms	MOG/CDF/131/005	2,500	CDF OFFICE	Good and in Good Condition
19	Steel Chairs Without Arms	MOG/CDF/131/006	2,500	CDF OFFICE	Good and in Good Condition
20	Steel Chairs Without Arms	MOG/CDF/131/007	2,500	CDF OFFICE	Good and in Good Condition
21	Steel Chairs Without Arms	MOG/CDF/131/008	2,500	CDF OFFICE	Good and in Good Condition
22	Steel Chairs Without Arms	MOG/CDF/131/009	2,500	CDF OFFICE	Good and in Good Condition
23	Steel Chairs Without Arms	MOG/CDF/131/010	2,500	CDF OFFICE	Good and in Good Condition
24	Steel Chairs Without Arms	MOG/CDF/131/011	2,500	CDF OFFICE	Good and in Good Condition
25	Steel Chairs Without Arms	MOG/CDF/131/012	2,500	CDF OFFICE	Good and in Good Condition
26	Steel Chairs Without Arms	MOG/CDF/131/013	2,500	CDF OFFICE	Good and in Good Condition
27	Board room chairs	MOG/CDF/131/014	6,720	CDF OFFICE	Good and in Good Condition
28	Board room chairs	MOG/CDF/131/015	6,720	CDF OFFICE	Good and in Good Condition
29	Board room chairs	MOG/CDF/131/016	6,720	CDF OFFICE	Good and in Good Condition
30	Board room chairs	MOG/CDF/131/017	6,720	CDF OFFICE	Good and in Good Condition
31	Board room chairs	MOG/CDF/131/018	6,720	CDF OFFICE	Good and in Good Condition
32	Board room chairs	MOG/CDF/131/019	6,720	CDF OFFICE	Good and in Good Condition
33	Board room chairs	MOG/CDF/131/020	6,720	CDF OFFICE	Good and in Good Condition

COMPTROLLER OF THE TREASURY
 STATE OF MARYLAND
 19 SEP 2014

52.	Board room chairs	MOG/CDF/131/039	6,720	CDF OFFICE	Good and in Good Condition
53.	Board room chairs	MOG/CDF/131/040	6,720	CDF OFFICE	Good and in Good Condition
54.	Board room chairs	MOG/CDF/131/041	6,720	CDF OFFICE	Good and in Good Condition
55.	Board room chairs	MOG/CDF/131/042	6,720	CDF OFFICE	Good and in Good Condition
56.	Board room chairs	MOG/CDF/131/043	6,720	CDF OFFICE	Good and in Good Condition
57.	Board room chairs	MOG/CDF/131/044	6,720	CDF OFFICE	Good and in Good Condition
58.	Board room chairs	MOG/CDF/131/045	6,720	CDF OFFICE	Good and in Good Condition
59.	Board room chairs	MOG/CDF/131/046	6,720	CDF OFFICE	Good and in Good Condition
60.	Board room chairs	MOG/CDF/131/047	6,720	CDF OFFICE	Good and in Good Condition
61.	Board room chairs	MOG/CDF/131/048	6,720	CDF OFFICE	Good and in Good Condition
62.	Board room chairs	MOG/CDF/131/049	6,720	CDF OFFICE	Good and in Good Condition
63.	Board room chairs	MOG/CDF/131/050	6,720	CDF OFFICE	Good and in Good Condition
64.	Board room chairs	MOG/CDF/131/051	6,720	CDF OFFICE	Good and in Good Condition
65.	Board room chairs	MOG/CDF/131/052	6,720	CDF OFFICE	Good and in Good Condition
66.	Board room chairs	MOG/CDF/131/053	6,720	CDF OFFICE	Good and in Good Condition
67.	Board room chairs	MOG/CDF/131/054	6,720	CDF OFFICE	Good and in Good Condition
68.	Office Point High Back Chair	MOG/CDF/131/001	12,900	CDF OFFICE	Good and in Good Condition
69.	Office Point High Back Chair	MOG/CDF/131/002	11,900	CDF OFFICE	Good and in Good Condition

FINANCE DEPT. FUND

 ACCOUNT MANAGER

 19 SEP 2014

70.	Manager High Back Chair	MOG/CDF/131/003	35,000	CDF OFFICE	Good and in Good Condition
71.	Boardroom Table	MOG/CDF/131/001	14,000	CDF OFFICE	Good and in Good Condition
72.	Boardroom Table	MOG/CDF/131/002	14,000	CDF OFFICE	Good and in Good Condition
73.	Board room Table	MOG/CDF/131/004	35,000	CDF OFFICE	Good and in Good Condition
74.	Board room Table	MOG/CDF/131/005	35,000	CDF OFFICE	Good and in Good Condition
75.	Board room Table	MOG/CDF/131/006	35,000	CDF OFFICE	Good and in Good Condition
76.	Board room Table	MOG/CDF/131/007	35,000	CDF OFFICE	Good and in Good Condition
77.	Office Desk	MOG/CDF/131/003	18,000	CDF OFFICE	Good and in Good Condition
78.	Executive Office Table	MOG/CDF/131/	63,000	CDF OFFICE	Good and in Good Condition
79.	Guest Table	MOG/CDF/131/	23,800	CDF OFFICE	Good and in Good Condition
80.	HP Computer(TFT 17"VDU)	MOG /CDF/131/001	53,000	CDF OFFICE	Good and Operational
81.	MOUSE	MOG/CDF/131/001	N/A	CDF OFFICE	Good and Operational
82.	Keyboard	MOG/CDF/131/001	N/A	CDF OFFICE	Good and Operational
83.	HP Computer (LE1711)	MOG/CDF/131/002	N/A	CDF OFFICE	Not operational
84.	MOUSE	MOG/CDF/131/001	N/A	CDF OFFICE	Not operational
85.	Keyboard	MOG/CDF/131/001	N/A	CDF OFFICE	Not operational
86.	HP LaserJet Printer	MOG/CDF/131/001	N/A	CDF OFFICE	Good and Operational
87.	HP DeskJet(3 in 1) Printer	MOG/CDF/131/002	15,500	CDF OFFICE	Good and Operational
88.	HP 3300 dual core 18.5"	MOG/CDF/131/003	21,000	CDF OFFICE	Good and Operational

MINISTRY OF EDUCATION, GUYANA
 FUND ACCOUNTS MANAGER
 19 SEP 2014

89.	keyboard	MOG/CDF/131/003	N/A	CDF OFFICE	Good and Operational
90.	Mouse	MOG/CDF/131/003	N/A	CDF OFFICE	Good and Operational
91.	Monitor	MOG/CDF/131/003	N/A	CDF OFFICE	Good and Operational
92.	U.P.S	MOG/CDF/131/001	N/A	CDF OFFICE	Not operational
93.	U.P.S	MOG/CDF/131/002	N/A	CDF OFFICE	Good and operational
94.	Olympia Typewriter SG-3	MOG/CDF/131/001	25,000	CDF OFFICE	Good and Operational
95.	Kangaro Office Paper Punch	MOG/CDF/131/001	300	CDF OFFICE	Good and Operational
96.	Kangaro Office Stappler	MOG/CDF/131/001	1,800	CDF OFFICE	Good and Operational
97.	Kangaroo Office Stappler	MOG/CDF/131/002	200	CDF OFFICE	Good and Operational
98.	Kangaro Office Stappler	MOG/CDF/131/003	150	CDF OFFICE	Good and Operational
99.	Sony Digital Camera	MOG/CDF/131/001	12,000	CDF OFFICE	Not Operational
100.	Sony Digital Camera	MOG/CDF/131/002	12,000	CDF OFFICE	Not Operational
101.	Board room Table Cloth	MOG/CDF/131/001	9,800	CDF OFFICE	Good and in Good condition
102.	Board room Table Cloth	MOG/CDF/131/002	9,800	CDF OFFICE	Good and in Good condition
103.	Board room Table Cloth	MOG/CDF/131/003	9,800	CDF OFFICE	Good and in Good condition
104.	Board room Table Cloth	MOG/CDF/131/004	9,800	CDF OFFICE	Good and in Good condition
105.	Board room Table Cloth	MOG/CDF/131/005	9,800	CDF OFFICE	Good and in Good condition
106.	Notice Board	MOG/CDF/131/001	11,900	CDF OFFICE	Good and in Good condition
107.	Wall Clock	MOG/CDF/131/001	5,320	CDF OFFICE	Good and Operational
108.	Massey Furgeson	CDF/131/001	3,000,000	CDF OFFICE	Good and not Operational because of injector pump

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
 KENYA
 19 SEP 2014

	Tractor GKA 473T				problem
109.	Massey Furgeson Tractor GKA 474T	CDF/131/002	3,000,000	CDF OFFICE	Good and not Operational because of injector pump problem.
110.	Massey Furgeson Tractor GKA 105V	CDF/131/003	3,115,000	CDF OFFICE	Good and Operational
111.	CDF OFFICE	MOG/CDF/131/001	7,051,000.	CDF OFFICE	Excellent and in use

6. LIABILITIES

NO	ITEM		
1	PENDING BILLS	48,000	TRACTOR INJECTOR PUMP
2	LEGAL OBLIGATIONS	NIL	
3	PROJECT COMMITMENTS	NIL	

Prepared by,

Gloria Keitany - Fund Account Manager

