

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
LIMURU CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Paper laid
By Hon. A. Suka (Hon)
Ch. Pres. 08.10.2015



7,23





OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund (CDF) - Limuru Constituency set out on pages 4 to 17, 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.

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

Basis for Disclaimer of Opinion

1. Accuracy and completeness of financial statements

The financial statements presented for the year ended 30 June 2014 did not include statement of cash flows as required by International Public Sector Accounting Standards (IPSAS). In addition, no trial balance and ledgers were provided for audit review to support the financial statements balances.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments shows total payments amounting to Kshs.3,600,836 in respect of use of goods and services as at 30 June 2014 which have not been supported by the necessary schedules. In the absence of the supporting schedules, it has not been possible to confirm the accuracy and propriety of the use of goods and services expenditure as at 30 June 2014.

3. Incomplete Works for Construction of Kamirithu Jua Kali Sheds

Limuru CDF had allocated a total of Kshs.9 Million for construction of Kamirithu Jua Kali Sheds between financial years 2009/2010 and 2013/2014. A total of Kshs.8,341,518.00 had been spent on this project as at 30 June 2014. The project appeared to have taken too long and had not been completed at the time of audit. Physical verification further showed that the works were poorly done and the total cost of the project appeared excessive compared to work done.

It was also observed that the bill of quantities for this project was prepared on 12 October 2012, while the work on the ground was still in progress. In addition, the project was implemented without technical supervision and payments were not supported with works completion certificates as required.

In the circumstances, it has not been possible to ascertain the propriety of the works expenditure and whether the project effectively and efficiently met the intended purposes.

4. Unsupported Bursary Funds

During the year under review, payments of bursaries amounting to Kshs.3,875,000 was made to various schools and colleges. However, no confirmations were done to acknowledge receipt of funds.

Consequently, it has not been possible to ascertain that the bursaries reached the intended beneficiaries and were properly accounted for as at 30 June 2014.

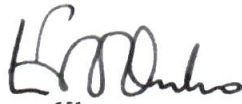
5. Construction of Administration Police (AP) Line on donated land

During the year under review, a total of Kshs.3,700,000 was incurred in respect of construction of Nazareth AP Line in Limuru Constituency. However, the AP lines were constructed on land which had been donated by a local resident. It was further observed that surveying and transfer of the land to the CDF had not been done before the commencement of the construction and therefore the ownership of land was still in the name of the resident who donated the land. Further, despite the project being complete it had not been put into use.

In the circumstances, the ownership of the project could not be ascertained.

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

04 September 2015

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[22nd SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – LIMURU

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 – LIMURU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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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	Edwin Karani
3.	District Accountant	Thomas Ondiba

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- Titus Kuria Mbugua-ID NO. 24159864-Male Youth representative
- Hon. Eng John Kiragu Chege-ID NO. 3462361-Hon. M.P
- William Kahare Mwangi-ID NO. 4511565- Male representative
- Dr. Martin Njogu-ID NO. 8844774.(CDFC Chairman)
- Kezziah Wangari Muya-ID NO. 21438184-Female youth representative
- Damaris Wanjiru King'atua-ID NO.6243253-Female representative
- Jane Njoki Mwangi-ID NO.8706906- Female representative
- Alex Muturi Kirehu-ID NO.23756503-PLWD representative
- Martha Wambui Murunga-ID NO.13547747. NGO representative

(e) Entity Headquarters

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Provide box and physical address of the constituency CDF office

P.O. Box 11-00217,
Limuru, KENYA.

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: N/A
E-mail: limurucdf.go.ke
Website: www.limuru.go.ke

(g) Entity Bankers

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

1. National Bank of Kenya.
P.O BOX 11-00217.
Limuru.

(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

CONSTITUENCIES DEVELOPMENT FUND – LIMURU 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 Limuru 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 Limuru 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 Limuru 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 Limuru 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.

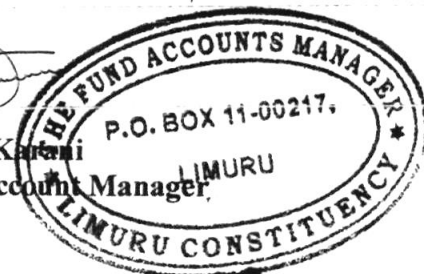
The Fund Account Manager in charge of the Limuru CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.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

Dr. Martin Njogu
Chairman - CDFC

Edwin Karani
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – LIMURU CONSTITUENCY

Reports and Financial Statements

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

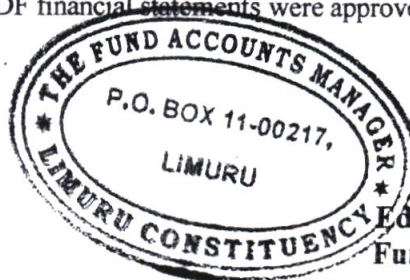
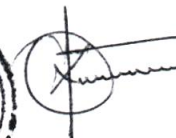
III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	71,0521,41.00 ✓	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		71,052,141.00	
PAYMENTS			
Compensation of employees	4	1,034,726.00	
Use of goods and services	5	3,600,836.00	
Committee Expenses	6	2,390,710.00 ✓	
Transfers to Other Government Units	7	28,370,775.00 ✓	
Other grants and transfers	8	30,196,325.00	
Social Security Benefits	9	14,600.00	
Acquisition of Assets	10	3,464,628.00	
Other Payments	11	-	
TOTAL PAYMENTS		69,072,600.00	
SURPLUS/DEFICIT		1,979,541.00	

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



Dr. Martin Njogu
Chairman - CDFC

Edwin Karani
Fund Account Manager

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

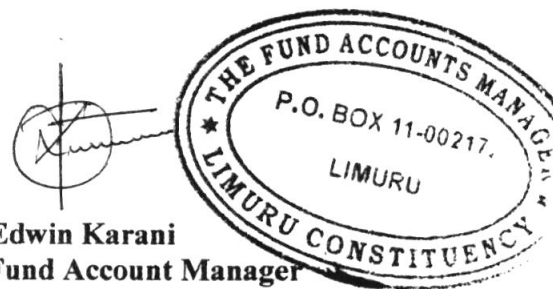
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	7,458,170.10	
Cash Balances (sale of tenders,hire of grader)	13	-	
Outstanding Imprests	14	-	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	
TOTAL FINANCIAL ASSETS		<u>7,458,170.10</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	5,478,629.80	
Surplus/Defict for the year		1,979,541.00	
Prior year adjustments	17	-	
NET LIABILITIES		<u>7,458,170.80</u>	

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



Dr. Martin Njogu
Chairman - CDFC



Edwin Karani
Fund Account Manager

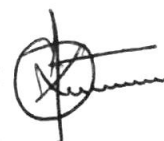
V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	900,000.00	600,000	1,500,000.00	1,034,726.00	465,274.00	68.98173333
Use of goods and services	2,110,447.30	1,864,831.00	3,975,278.30	3,600,836.00	374,442.30	90.58072739
Interest payments	-	-	-	-	-	-
Committee members expenses	3,044,223.60	987,710.00	4,031,993.60	2,390,710.00	1,641,283.60	59.29349689
Transfers to Other Government Units	28,452,759.00	23,550,000.00	52,002,759.00	28,370,775.00	23,631,984.00	54.55628806
Other grants and transfers	36,249,449.80	14,453,423.00	50,702,872.00	30,196,325.00	20,506,547.00	59.5554528
Social Security Benefits	14,600.00.00	-	14,600.00	14,600.00	0.00	100
Acquisition of Assets	1,000,000.00	3,037,098.00	4,037,098.00	3,464,628.00	572,470.00	85.81976459
Other Payments	-	-	-	-	-	-
TOTALS	71,756,879.70	44,493,062.00	116,264,600.90	69,072,600.00	47,192,000.90	-

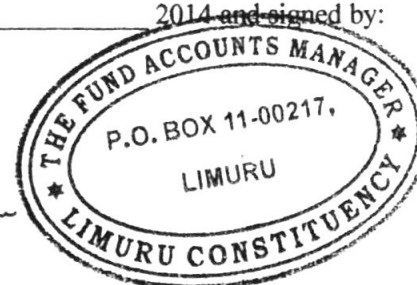
The Limuru CDF financial statements were approved on _____ 2014 and signed by:



Dr. Martin Njogu
 Chairman - CDFC



Edwin Karani
 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 – LIMURU CONSTITUENCY

Reports and Financial Statements

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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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO 711776	42,351,141.00	0
	AIE NO 709935	2,000,000.00	0
	AIE NO 735538	26,701,000.00	0
		71,052,141.00	
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	71,052,141.00	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	-	
Receipts from the Sale Plant Machinery and Equipment	-	
Receipts from the Sale of office and general equipment	-	
Total	-	

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

3. OTHER REVENUES

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

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	705,326.00	0
Basic wages of casual labour	-	
Personal allowances paid as part of salary		
House allowance	-	0
Acting allowance	60,000.00	0
Leave allowance	60,000.00	0
Other personnel payments	135,000.00	0
Gratuity	74,400.00	
Total	1,034,726.00	0

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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	1,122,403.00	
electricity	8,802	
water	31,510	
Office rent		
Communication, supplies and services	1,400,751.00	
Domestic travel and subsistence	60,000.00	
Printing, advertising and information supplies & services	28,745.00	
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs	40,682.00	
Specialized materials and services		
Office and general supplies and services	761,943.00	
Fuel ,oil & lubricants	100,000.00	
Other operating expenses		
Routine maintenance – other assets	46,000.00	
Total	3,600,836.00	

***6. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,364,710.00	
Committee allowance	1,026,000.00	
TOTAL	2,390,710.00	xx

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	11,400,775.00	
Transfers to secondary schools	16,400,000.00	
Transfers to Tertiary institutions		

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Transfers to Health institutions	570,000.00 ✓	
TOTAL	28,370,775.00	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	14,185,400.00	
Bursary -Tertiary	1,661,000.00	
Bursary-Special schools	800,000.00	
Mocks & CAT		
water	900,000.00 ✓	
Agriculture (food security)		
Electricity projects		
Security	5,500,000.00 ✓	
Roads	3,000,000.00 ✓	
Sports	1,380,325.00 ✓	
Environment	131,000.00 ✓	
Juakali sheds	2,000,000.00 ✓	
Emergency Projects (specify)	638,100.00 ✓	
Total	30,196,325.00 ✓	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	14,600.00	
Total	14,600.00	

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

10. ACQUISITION OF ASSETS

Non-Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	✓ 1,947,724.00 ✓	
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings	✓ 1,475,144.00 ✓	
Purchase of computers ,printers and other IT equipments		
Purchase of photocopier <i>Schedule missing</i>	* 41,760.00 ✓	
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		
Total	3,464,628.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>NATIONAL BANK OF KENYA LIMURU A/C NO. 01021050809900</i>	7,458,170.10	
Total	7,458,170.10	

CONSTITUENCIES DEVELOPMENT FUND – LIMURU CONSTITUENCY
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13. CASH IN HAND

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

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
<i>Name of Officer</i>	xxx	xxx	xxx
Total			xxx

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	
Total			xxx	



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16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,478,629.80	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Total	5,478,629.80	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER



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THIGIO POLICE POST	1,000,000
KENTMERE POLICE POST	500,000
PRE-FABRICATED STAFF HOUSES FOR HEALTH FACILITIES	4,482,759
NGENIA WATER PROJECT	1,200,000
CONSTRUCTION OF RWAMBURI ASSISTANT CHIEF'S OFFICE-PHASE 1	700,000
REFURBISHMENT OF 10 PRIMARY SCHOOLS @ Kshs 1,000,000 each	10,000,000
PURCHASE OF FURNITURE FOR MP'S OFFICE IN THE CDF BLOCK	1,000,000
CONNECTION OF ELECRCITY TO THE IKO TOILETS(RUN BY PWLD) AND CONSTRUCTION OF CURIO SHOPS NEXT TO THE BLOCKS FOR PWLD	500,000
Total	29,382,759.00

18.5 DISBURSEMENTS FROM THE BOARD



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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
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

18.4 FUNDS DUE TO PROJECTS

NGECHA JUA KALI SHEDS	2,000,000
MUNA SECONDARY SCHOOL-INTERNAL FINISHES OF CLASSROOMS.	400,000
TIGONI SECONDARY SCHOOL-COMPLETION OF LABORATORY.	500,000
RWAKA PRIMARY SCHOOL- COMPLETION OF ADMIN BLOCK	900,000
NGENIA HIGH SCHOOL-INTERNAL FINISHES OF DINING HALL	2,400,000
BIBIRIONI BOYS HIGH SCHOOL-COMPLETION OF LABORATORY	1,800,000
KIAWAROGA PRIMARY SCHOOL-WATER CONNECTIONS AND PURCHASE OF STORAGE TANKS	500,000
RIRONI PRIMARY SCHOOL-REPLACEMENT OF LEAKING ROOF	1,000,000
KINYOGORI HIGH SCHOOL-CONSTRUCTION OF DORMITORY	1,000,000



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1 Secretarial chairs with no arm rest		Front office			
Accer veriton desktop 2Aghz.Harddisk	PECNE772703	FRONT OFFICE	3,000.00	28/05/2005	BROKEN DOWN
Automatic numbering machine		Front office	47,500.00	10-05-09	STOLEN
Computer table		Front office	4,050.00	04-07-08	IN USE
H P Printer P/1005	D7163	Front office	8,500.00	28/05/2005	IN USE
HP DESKTOP COMPUTER	DX 2290	FRONT OFFICE	13,500.00	28/06/2008	IN USE
HP INTEL CORE COMPUTER	TRF2080VOX	FRONT OFFICE	69,800.00	15/3/2008	STOLEN
Kyocera 1635 Photocopier	PA38388921	Front Office	98,400.00	07-04-12	IN USE
LAPTOP-HP PAVILION DV6500	SN 2CB80706MI	Front office	120,000.00	28/09/2009	IN USE
Secretarial table		Front office	85,000.00	24/06/2008	STOLEN
Steel filing cabinets-4 Drawers		Front office	16,500.00	28/05/2005	IN USE
1 COFFEE TABLE		Hon MP,S office	11,000.00	25/05/2005	IN USE
1 EXECUTIVE DESK		Hon MP,S office	55,100.00		IN USE
1 LEATHER LOUNGE SEAT-DOUBLE		Hon MP,S office	203,000.00	24/06/2014	IN USE
1 LEATHER LOUNGE SEAT-SINGLE		Hon MP,S office	71,920.00		IN USE
1 LEATHER LOUNGE SEAT-THREE SEATER		Hon MP,S office	71,920.00		IN USE
1 LOW CABINET MAHOGANY		Hon MP,S office	83,520.00		IN USE
2 LEATHER SLEDGE SEATS		Hon MP,S office	34,684.00		IN USE
HP COMPAQ INTEL DUAL CORE 2.6GHZ/1GBRAM		Hon MP,S office	30,914.00		IN USE
Meko gas cooker		Kitchen	47,000.00	17/5/2010	STOLEN
Meko gas cooker		Kitchen	7,500.00	27/6/2012	IN USE
MICRO WAVE		Kitchen	6,500.00	18/05/2005	STOLEN
			6,595.00	25/09/2010	IN USE
CDF OFFICE BLOCK		Limuru district headquarters			Phase 1 in use-phase 2 under construction
HP INTEL CORE COMPUTER	TRF2080V7F	PROCUREMENT OFFICE	7,894,668.00	2004 TO PRESENT	
DVD PLAYERS HDMI	USB LONG PLAY MP4	RECEPTION	98,400.00	07-04-12	IN USE
FULL HIGH DEFINATION LCD TVS		Reception	6,000.00	08-01-12	IN USE
Computer		STORE	60,000.00	08-01-12	IN USE
Laser jet printer -1320		STORE	41,500.00	02-06-05	BROKEN DOWN
TENT	100 SEATER-DOUBLE PITCH-BEIGE IN COLOUR	Store	27,000.00	02-06-05	BROKEN DOWN
UPS 500 VA		STORE	228,760.00	24/8/2011	IN USE
2 Oval shaped conference tables		STORE	3,500.00	02-06-05	BROKEN DOWN
1 Oval shaped conference table		STORE	38,400.00	18/05/2005	IN USE
20 Conference chairs -blue		STORE	17,400.00	18/05/2005	IN USE
Conference chair high back -blue		Waiting Bay/Work Station	100,000.00	28/05/2005	IN USE
1 FOUR WAY WORK STATION		Waiting Bay/Work Station	14,500.00	28/05/2005	IN USE
		Work Station	124,346.00		IN USE
	TOTAL		15,295,927.18		



LIMURU CDF

ASSETS REGISTER AS AT 16th/09/2014.

ITEM	SERIAL NO	LOCATION.	COST	DATE OF PURCHASE	STATUS
14 EXECUTIVE VISITOR SEAT		BOARDROOM	381,640.00	24-07-14	IN USE
DVD PLAYERS HDMI	USB LONG PLAY MP3	BOARDROOM	6,000.00	08-01-12	IN USE
2 EXECUTIVE HIGH BACK LEATHER		BOARDROOM	142,600.00	24-07-14	IN USE
1 CONFERENCE TABLE MAHOGANY		BOARDROOM	176,320.00	24-07-14	IN USE
2 TV GUARDS		BOARDROOM/RECEPTION	7,000.00	08-01-12	IN USE
FULL HIGH DEFINATION LCD TVS		BOARROOM	60,000.00	08-01-12	IN USE
1 SET MICROPHONE CORDLESS		CDF OFFICE STORE	17,500.00	13/11/2012	IN USE
2 CABLE MICROPHONE-HEAVY DUTY		CDF OFFICE STORE	6,400.00	13/11/2012	IN USE
4 SPEAKERS-WHEAFEDALE (BOX)		CDF OFFICE STORE	112,000.00	13/11/2012	IN USE
MICROPHONE STAND		CDF OFFICE STORE	3,000.00	13/11/2012	IN USE
PEAVEY AMPLIFIER BUILT IN 1200 WATTS		CDF OFFICE STORE	82,000.00	13/11/2012	IN USE
POWER REGULATOR		CDF OFFICE STORE	7,000.00	13/11/2012	IN USE
2 Executve chairs 242		Chairman'a office	15,508.62	09-11-09	IN USE
Executive table + Cabinet C 054		Chairman's office	43,102.59	09-11-09	IN USE
1 HP Laser jet printer P1005		Chairman's Office	10,800.00	17/05/2010	IN USE
HP INTEL CORE COMPUTER	TRF2080VC3	CHAIRMAN'S OFFICE	98,400.00	07-04-12	IN USE
2 Office chair UF 009		Clerk of Works	12,922.42	09-11-09	IN USE
Computer table CD 104		Clerk of Works	12,931.03	09-11-09	IN USE
HP INTEL CORE COMPUTER	TRF2080Z93	CLERK OF WORKS	98,400.00	07-04-12	IN USE
Office table ID 1890(44)		Clerk of Works	10,000.00	09-11-09	IN USE
CDF BUS-33 PAX	JAAN1R66PA7100748	DCS COMPOUND	3,800,000.00	19/10/2011	IN USE
EXECUTIVE VISITOR SEAT		Limuru Sub-county accountants office	27,260.00	24-07-14	IN USE
LAPTOP COMPAQ 610	CNF929T44	DDO,S OFFICE	54,300.00	10-05-09	IN USE
4 Visitor executive chairs		FAM /Waiting Bay	22,051.72	09-11-09	IN USE
HP INTEL CORE COMPUTER	TRF2080V8C	FAM OFFICE	98,400.00	07-04-12	IN USE
HP 5590 SCANNER WITH ACCESSORIES		FAM OFFICE	41,760.00	30/08/2013	IN USE
1 Steel filing cabinet with security bar		Fam,s office	7,497.50	09-11-09	IN USE
1 Steel filing cabinets with security bar		Fam,s office	7,497.50	09-11-09	IN USE
Accer veriton desktop 2Aghz.Harddisk	PECNE772703	Fam,s office	47,500.00	10-05-09	STOLEN
Fixed pedestal 4 drawers		Fam,s office	5,689.66	09-11-09	IN USE
Konica Minolta photocopier	S/N L508021L 8N 20540	Fam,s office	39,995.00	16/06/2008	BROKEN DOWN
Office executive chair 609		Fam,s office	15,943.97	09-11-09	IN USE
Office table 20 C		Fam,s office	56,030.17	09-11-09	IN USE
2 APC 650 VA UPS	JB 08 23006868 3130908X34153	FAM,s office/Chairman's office	7,300.00	28/09/2009	IN USE
1 HP Laser jet printer P1005		Front office	10,800.00	17/05/2010	IN USE

