

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Paper laid
By Hon. A. Suake, (Lom)
On Wed. 07.10.2015 (PM)
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REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**





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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Msambweni Constituency set out on pages 5 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments and a 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 Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal 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 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 risk 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 the accounting policies used and

the reasonableness of accounting estimates made by 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 Opinion

1. Cash and Cash Equivalents

The statement of financial assets and liabilities as at 30 June 2014 reflect a cash and cash equivalents balance of Kshs.8,812,853. However, no bank reconciliations statements and a board of survey report in support of the balance of Kshs.8,812,853 as at 30 June 2014 were availed for audit verification. In addition, out of the Kshs.563,801 in respect of outstanding imprests, Kshs.413,859 was owed by former employees of the Fund and its recovery is doubtful.

Consequently, the accuracy and validity of the cash and cash equivalent balance of Kshs.8,812,853 as at 30 June 2014 could not be confirmed.

2. Fund Balance

The statement of financial assets and liabilities include a fund balance brought forward of Kshs.6,337,875 as at 30 June 2014. Included in this balance is a bank balance brought forward amounting to Kshs.3,961,088 and outstanding imprest of Kshs.2,376,787. However, no supporting schedules and documents were availed for audit review. Consequently, the accuracy and validity of the fund balance of Kshs.6,337,875 could not be ascertained as at 30 June 2014.

3. Receipts

The statement of receipts and payments for the year ended 30 June 2014 reflect receipts from CDF board amounting to Kshs.99,146,294. However, review of disbursements from Constituency Development Fund Board revealed that the fund received a total of Kshs.107,146,294 resulting to unexplained or reconciled difference of Kshs.8,000,000.

Consequently, the accuracy and completeness of the receipts from CDF board balance of Kshs.99,146,294 for the year ended 30 June 2014 could not be confirmed.

4. Committee Expenses

The statement of receipts and payments for the year ended 30 June 2014 reflect payments in respect of committee expenses amounting to Kshs.5,905,665. However, no supporting schedules and documents were availed for audit review. Consequently, the accuracy and propriety of the committee expenses of Kshs.5,905,665 for the year ended 30 June 2014 could not be ascertained.

5. Other Payments

The statement of receipts and payments for the year ended 30 June 2014 reflect other payments amounting Kshs.1,229,098. Information availed for audit indicated that the payment was for a transfer to Lunga Lunga Constituency Development Fund. However, the financial statements of Lunga Lunga Constituency Development Fund availed for audit did not include the transfer.

Consequently, the propriety of other payments amounting to Kshs.1,229,098 for the year ended 30 June 2014 could not be ascertained.

6. Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June 2014 reflect payments in respect of transfers to other Government units amounting to Kshs.45,307,540. Information availed for audit indicated that the amounts were paid out as follows; to primary schools Kshs.13,531,460, to secondary schools Kshs.15,597,300, to tertiary institutions Kshs.678,780, and to health institutions Kshs.15,500,000.

However, no supporting schedules and documents were availed for audit review. In addition, the acknowledgement of receipt of the monies by the recipients in the respective public institutions were not availed for audit verification.

Consequently, the propriety of the transfers to other Government units amounting to Kshs.45,307,540 for the year ended 30 June 2014 could not be ascertained.

7. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2014 reflect payments in respect of acquisition of assets amounting to Kshs.9,500,000. The payments comprised of Kshs.8,500,000 and Kshs.1,000,000 for construction of Msambweni CDF office and purchase of furniture and fittings respectively. However, information and payment documents availed for audit indicated that only Kshs.7,752,918 was spent on construction of the buildings resulting to an unexplained variance of Kshs.1,747,082. In addition, although the contract costs for the construction of the office covered plumbing works, drainage, landscaping, construction of parking area and the gate totalling Kshs.4,260,000 there was no indication that the same had been done by the time of this audit. Further, documents in support of payments amounting to Kshs.1,000,000 in respect of purchase of office furniture and fittings were not availed for audit review. Additionally, no retention money was deducted from the payment for construction of the office building to cover the contracts defect period contrary to Government Financial regulations.

Consequently, the accuracy and validity in respect of acquisition of assets amounting to Kshs.9,500,000 for the year ended 30 June 2014 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

21 August 2015

[18TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – MSAMBWENI

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)

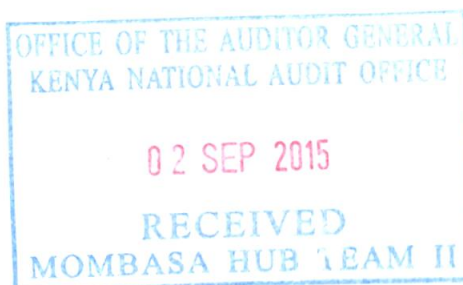


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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(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	Abdulhakim Ali Mohamed
3.	District Accountant	Sabeena Wambui

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO.	NAME	ID NO.	MEMBERSHIP CATEGORY	NOMINATING WARD	POSITION IN COMMITTEE
1.	Hon. Suleiman Dori	21232437	Ex- Officio		
2.	Benson D. Leparmorijo	9843197	National Gvt.Official		
3.	Said Edward Nzaro	2195334	Man	Ukunda	
4.	Bakari Mjusi	8411501	Man (Youth)	Kinondo	

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5.	Muhsin A. Kitwana	8411443	Man	Ramisi	Chairman
6.	Ruth K. Mbondo	12488519	Woman	Ramisi	
7.	Mwanasiti S. Mwadzogolo	13418292	Woman (Youth)	Bongwe/Gombato	
8.	Aisha Mohammed Ali	20245777	Woman	Ukunda	
9.	Swalehe O. Mohammed	20552136	Disable	Kinondo	
10.	Ali S. Mwabata	4612276	NGO Representative		

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 243-80400
 LIN'S HOUSE
 LUNGALUNGA ROAD
 UKUNDA, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 726594728
 E-mail:msambwenicdf@gmail.com
 Website: www.go.ke

(g) Entity Bankers

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

- Cooperative Bank of Kenya
 ...Ukunda Branch
 ...01120043594500
 ...

(h) Independent Auditors

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

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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 Msambweni *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 Msambweni *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 Msambweni *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 Msambweni *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 Msambweni *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 Msambweni *CDF* financial statements were approved and signed on 18.09. 2014.


Muhsin Kitwana
Chairman - CDFC



Abdulhakim Ali
Fund Account Manager

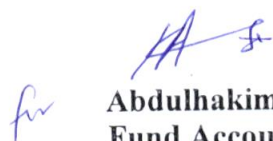
CONSTITUENCIES DEVELOPMENT FUND – MSAMBWENI CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	99,146,293.60	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		99,146,293.60	
PAYMENTS			
Compensation to employees	4	1,561,030.00	
Use of goods and services	5	3,616,252.34	
Committee Expenses	6	5,905,665.00	
Transfers to Other Government Units	7	45,307,540.00	
Other grants and transfers	8	29,532,565.00	
Social Security Benefits	9	19,164.56	
Acquisition of Assets	10	9,500,000.00	
Other Payments	11	1,229,098.00	
TOTAL PAYMENTS		96,671,314.90	
SURPLUS/DEFICIT		2,474,978.70	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Msambweni CDF financial statements were approved on 18.09. 2014 and signed by:

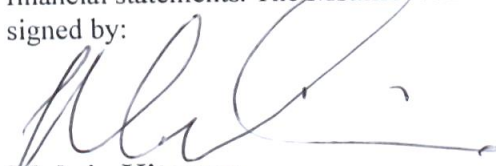

Muhsin Kitwana
 Chairman - CDFC

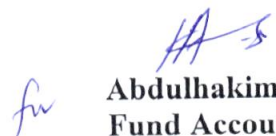

Abdulhakim Ali
 Fund Account Manager

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	8,249,052.25	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	563,801.10	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		8,812,853.35	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	6,337,874.65	
Surplus/Defict for the year		2,474,978.70	
Prior year adjustments	17		
NET LIABILITIES		8,812,853.35	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Msambweni CDF financial statements were approved on 18.09. 2014 and signed by:


 Muhsin Kitwana
 Chairman - CDFC

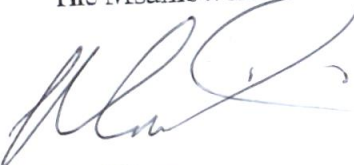

 Abdulhakim Ali
 Fund Account Manager


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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14) a	Adjustments (Reallocations and previous year 2012/13 balance b/f) b	Final Budget c=a+b	Actual Payments d	Budget Utilization Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,361,567.44		1,361,567.44	1,561,030.00	199,462.56	114.65
Use of goods and services	1,765,447.80	1,188,393.65	2,953,841.45	3,616,252.34	662,410.89	122.43
Committee members Expenses	3,625,089.00	1,188,394.00	4,813,483.00	5,905,665.00	1,092,182.00	122.69
Subsidies						
Transfers to Other Government Units	62,877,627.60	17,136,761.00	80,014,388.60	45,307,540.00	34,706,848.60	56.62
Other grants and transfers	10,069,192.60	4,180,543.00	14,249,735.60	29,532,565.00	15,282,829.40	207.25
Social Security Benefits	19,164.56		19,164.65	19,164.56	0	100.00
Acquisition of Assets				9,500,000.00	9,500,000.00	
Other Payments				1,229,098.00	1,229,098.00	
TOTALS	79,718,089.00	23,694,091.65	103,412,180.65	96,671,314.90	6,740,865.75	93.48

The Msambweni CDF financial statements were approved on 18.09.2014 and signed by:


Muhsin Kitwana
 Chairman - CDFC


 for **Abdulhakim Ali**
 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 – MSAMBWENI CONSTITUENCY

Reports and Financial Statements

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

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

CONSTITUENCIES DEVELOPMENT FUND – MSAMBWENI CONSTITUENCY

Reports and Financial Statements

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A711806	67,259,058.00	0
	AIE NO.....A709968	2,000,000.00	0
	AIE NO.....A735501	29,887,235.60	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	99,146,293.60	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
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
Total	-	0

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

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	1,541,030.00	0
Basic wages of casual labour	20,000.00	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
gratuity		
Total	1,561,030.00	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	144,651.84	
electricity	15,578.00	
water		
Office rent	144,000	
Communication, supplies and services	52,500.00	
Domestic travel and subsistence	176,180.00	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	1,457,635.00	
Hospitality supplies and services	23,237.00	
Insurance costs	0	
Specialized materials and services	0	
Office and general supplies and services	355,413.00	
Fuel ,oil & lubricants	379,950.00	
Other operating expenses	15,793.50	
Routine maintenance – vehicles	851,314.00	
Total	3,616,252.34	

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	6,600.00	
Committee allowance	5,899,065.00	
TOTAL	5,905,665.00	xx

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	13,531,460.00	
Transfers to secondary schools	15,597,300.00	
Transfers to Tertiary institutions	678,780.00	
Transfers to Health institutions	15,500,000.00	
TOTAL	45,307,540.00	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	9,656,000.00	
Bursary -Tertiary	5,675,500.00	
Bursary-Special schools	29,000.00	
Mocks & CAT		
water	8,767,145.00	
Agriculture (food security)		
Electricity projects		
Security	500,000.00	
Roads	3,500,000.00	
Sports	1,000,000.00	
Environment		
Emergency Projects (specify)	404,920.00	
Total	29,532,565.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	19,164.56	
Total	19,164.56	

CONSTITUENCIES DEVELOPMENT FUND – MSAMBWENI CONSTITUENCY

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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	8,500,000.00	
Refurbishment of Buildings	0	
Purchase of Vehicles	0	
Purchase of Bicycles & Motorcycles	0	
Overhaul of Vehicles	0	
Purchase of Office furniture and fittings	1,000,000.00	
Purchase of computers ,printers and other IT equipments	0	
Purchase of photocopier	0	
Purchase of other office equipments	0	
Purchase of soft ware	0	
Acquisition of Land	0	
Total	9,500,000.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

Transfer to Lunga Lunga CDF	1,229,098.00	

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, UkundaBranch A/C no.01120043594500</i>	8,249,052.25	
	xxx	
	xxx	
Total	8,249,052.25	

13. CASH IN HAND

	2013 - 2014	2012 - 2013

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	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>Amina Dzengo</i>	300,000.00	xxx	300,000.00
<i>Jimah Barua</i>	113,801.10	xxx	113,801.10
<i>Abdulhakim Ali</i>	150,000.00	xxx	150,000.00
Total	563,801.10		563,801.10

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	

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013

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	Kshs	Kshs
Bank accounts	3,961,087.55	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	2,376,787.10	-
Total	6,337,874.65	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	3,961,087.55	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	2,376,787.10	-
Total	6,337,874.65	-

18. OTHER IMPORTANT DISCLOSURES

18.1 **FIXED ASSETS REGISTER**

19. **MSAMBWENI CDF ASSETS INVENTORY LIST (As at JULY 2013).**

FIXED ASSET SCHEDULE					DATE ACQ
ASSET CODE	DESCRIPTION	SERIAL NO.	WHERE KEPT	CONDITION	
Msam/CDC/13/001	Executive Work Station		In the office	Working	13 th 2007
Msam/CDC/13/002-3	wooden door cabinet		In the office	Working	"
Msam/CDC/13/004-5	Glass Door Cabinet		In the office	Working	"
Msam/CDC/13/006	HB Executive Leather Chair		In the office	Working	"
Msam/CDC/13/007-8	LB Executive Leather Chairs		In the office	Working	"
Msam/CDC/13/009	Secretarial Work station		In the office	Working	"

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Msam/CDC/13/010	Secretarial Chair		In the office	Working	"
Msam/CDC/13/011-20	Receptionist Chairs		In the office	Working	"
Msam/CDC/13/027-029	3 Wooden Tables		In the office	Working	20 th Ja 2009
Msam/CDC/13/027-030	Tender Box		In the office	Working	13 th O 2007
Msam/CDC/13/045	Glass Door Cabinet		In the office	Working	25 th A 2010
Msam/CDC/13/051	HB Executive Leather Chair		In the office	Working	23 rd A 2001.
Msam/CDC/13/021	Dell Comp. Duo Core Optiplex320	OMY297A00	In the office	Working	"
Msam/CDC/13/022	APC UPS 650 VA	QB0704333845	In the office	Not Working	"
Msam/CDC/13/023	Printer Hp Laser Jet 1018	CNCIB23492	In the office	Not Working	13 th (i 2007
Msam/CDC/13/024	Toshiba Laptop	With Alice Muchiri	Not in the office	Working	8 th N
Msam/CDC/13/025	DESKTOP Phone Wireless	With Alice Muchiri	Not in the office	Working	"
Msam/CDC/13/026	GK A 3015	Chases No. AHTOR229 80, ENGINE No. 2KNF with rating 2494CC	In the office	Working	29 th Sept 200.
Msam/CDC/13/031	Safaricom Modem	DK5TAA18C2/514740	In the office	Working	2,99
Msam/CDC/13/033	2 Stapling Machines	3(24/6) and 35(26/6)	In the office	Working	02/
Msam/CDC/13/021(b)	Dell Monitor	CN-OWR979-64180-76QL	In the office	Working	To wit
Msam/CDC/13/049	Digital Camera (SONY)	SN4014378	With the Chairman	Working	28 th 200
Msam/CDC/13/021(c)	Key Board	CN-OWR979-64180-76QL-06QL	In the office	Working	To wit
Msam/CDC/13/034	Calculator	S/NO 060602	In the office	Working	02,
Msam/CDC/13/035	Printer HP Deskjet 6943	C9114C	In the office	Working	Br co fo

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Msam/CDC/13/036	Printer HP Laser Jet		In the office	Not Working	Br Bc Cc
Msam/CDC/13/037	Scanner HP Scanjet G 2410	CN961560F4	In the office	Not Working	Br cc fo
Msam/CDC/13/038	HP Compaq Monitor	CZC01068L9	In the office	Working	Br Bc Cc
Msam/CDC/13/039	Colour Monitor	M2C5CA155176	In the office	Working	
Msam/CDC/13/040	Freezer	3257006510	In the office	Working	2 nd
Msam/CDC/13/041-42	Fridge Guard and Multiguard	3132108878	In the office	Working	25 20
Msam/CDC/13/043	UPS	521	In the office	Working	Br Fr
Msam/CDC/13/044	Photocopier	8302096	In the office	Working	25 20
Msam/CDC/13/048	Com-paq Monitor 17" TFT	CNSK552636	In the office	Working	25 20
Msam/CDC/13/034	Calculator	S/NO 060602	In the office	Working	11 20
Msam/CDC/13/049	External Hard \disk	S/N: Z99HC17GTF55	In the office	Working	11 20
Msam/CDC/13/050	Sony TV LCD 32'		In the office	Working	23 20

20.

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>	

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18.3 PAYABLES

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

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

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

