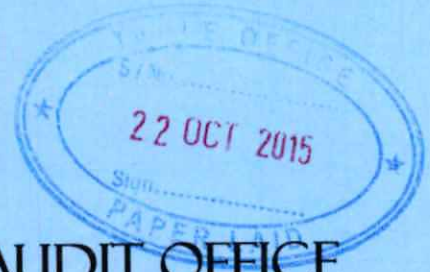


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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REPORT

OF

*By Hon. (Dr) Naomi  
Shabacan, MP, Deputy  
Leader of the Majority  
Under Order No. 15  
at 1456 Hrs on  
22-10-2015  
IBM*

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KALOLENI CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kaloleni Constituency set out on pages 4 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Transfer from the CDF Board**

The statement of receipts and payments reflect a balance of Kshs.99,026,995 as at 30 June 2014 in respect of transfers from CDF Board. However, audit review of the fund's bank statement revealed that authority to incur expenditure (A.I.E) of Kshs.41,865,588 received on 16 June 2014 was not recorded in the fund's books of accounts.

In the circumstance, the accuracy and completeness of transfers from CDF Board of Kshs.99,026,995 for the year ended 30 June 2014 could not be ascertained.

#### **2. Outstanding Imprest**

The statement of assets and liabilities reflect outstanding imprest of Kshs.894,000 as at 30 June 2014. Audit review of the supporting schedule revealed that the balance relates to cumulative imprest issued on various dates to the fund manager before surrendering the previous imprest contrary to government financial regulations and procedures on imprest management.

In the circumstance, the propriety of outstanding imprest balance of Kshs.894,000 as at 30 June 2014 could not be ascertained.

#### **3. Cash and Cash Equivalents**

Included in the statement of financial assets and liabilities is cash and cash equivalents balance of Kshs.11,941,754 as at 30 June 2014. However, it has not been possible to verify the balance of cash and cash equivalents as the project management committee returns were not availed for audit review.

Consequently, the completeness of cash and cash equivalents balance of Kshs.11,941,754 as at 30 June 2014 could not be ascertained.

#### **4. KRA Penalties**

Audit review of the April 2014 bank reconciliation statement revealed that Kenya Revenue Authority deducted Kshs.4,787,962 from fund's Cooperative bank account No. 01120250577700 being penalties on overdue taxes. Additionally, there was no evidence that withholding taxes were being deducted from project contractors and remitted to KRA.

In the circumstance, the effect of non-compliance with Kenyan tax laws could not be ascertained

**Qualified Opinion**

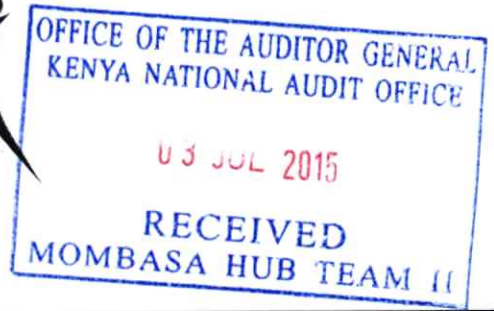
In my opinion, except for the effect of the matters described in the Basis of Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance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



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

**Nairobi**

**09 September 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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**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 CDF'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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Anthony Munyao</b>
3.	District Accountant	<b>Sospeter Mugho</b>

### **(d) Fiduciary Oversight Arrangements**

*The Kaloleni CDFC members as gazetted*

1. Rodgers Kitsao Baya Chairman
2. Hon. Gunga Mwinga M.P Ex-officio
3. Raphael Katana Baruku Secretary
4. Grace KweKwe Chigube Member
5. Daniel Mlei Member
6. Paddyson Kasena Changawa Member
7. Getrude Simini Member
8. Teresia Raphael Kenga Member
9. Mwalimu Sikari Kombe Member
10. Fund Account Manager - Kaloleni Ex-officio Member (Secretary)
11. F.A.O Ndunga National Government Representative

**(e) Entity Headquarters**

Kaloleni CDF Office  
P.O. Box 222 - 80105  
KALOLENI, KENYA

**(f) Entity Contacts**

Telephone: (254) – 0721498239  
E-mail: [cdfKaloleni@cdf.go.ke](mailto:cdfKaloleni@cdf.go.ke)

**(g) Entity Bankers**

Cooperative Bank of Kenya – Mariakani Branch

A/C No. 01141253838300

**(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 DEVELOPMENT FUND 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 Kaloleni *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 Kaloleni *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 Kaloleni *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 Kaloleni *CDF* further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kaloleni *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 Fund'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 Kaloleni *CDF* financial statements were approved and signed on 25/09/ 2014.

  
**Rodgers KitsaoBaya**  
**Chairman - CDFC**


  
**Anthony Munyao**


**Fund Account Manager**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Notes	2013-2014 Kshs	2012-2013
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	99,026,995.00	
Proceeds from Sale of Assets	2		
Other Receipts	3	405000.00	
<b>Total Receipts</b>		<u>99,431,995.00</u>	
<b>PAYMENTS</b>			
Compensation of Employees	4	397,384.00	
Use of goods and services	5	2,647,577.00	
Committee meeting allowances	6	4,521,253.00	
Transfers to Other Government Units	7	64,341,118.00	
Other grants and transfers	8	15,754,466.00	
Social Security Benefits	9		
Acquisition of Assets	10	700,055.00	
Other Payments	11	395,491.00	
<b>Total Payments</b>		<u>88,757,344.00</u>	
<b>Surplus</b>		<u>10,674,651.00</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kaloleni CDF financial statements were approved on 25/9/ 2014 and signed by:


  
**Rodgers KitsaoBaya**  
Chairman - CDFC


  
**Anthony Munyao**  
Fund Account Manager

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012- 2013
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	11,047,754.00	
Cash Balances (sale of tenders,hire of grader)	13		
Outstanding Imprests	14	894,000.00	
Cash Equivalents	15		
<b>TOTAL FINANCIAL ASSETS</b>		<u><u>11,941,754.00</u></u>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	1,267,103.00	
Surplus/Defict for the year ( from stm of receipt & expenditure		10,674,651.00	
Prior year adjustments	17		
<b>NET LIABILITIES</b>		<u><u>11,941,754.00</u></u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kaloleni CDF financial statements were approved on 25/9/ 2014 and signed by:

  
**Rodgers KitsaoBaya**  
 Chairman - CDFC

  
**Anthony Munyao**  
 Fund Manager

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**V. SUMMARY STATEMENT OF APPROPRIATION**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=e/c %
Compensation of Employees	397,384.00		397,384.00	397,384.00	NIL	100%
Use of goods and services	2,647,577.00		2,647,577.00	2,647,577.00	NIL	100%
Committee Members Expenses	4,521,253.00		4,521,253.00	4,521,253.00	NIL	100%
Transfers to Other Government Units	64,341,118.00		64,341,118.00	64,341,118.00	NIL	100%
Other grants and transfers	26,024,117.00		26,024,117.00	15,754,466.00	10,269,651.00	39.46%
Social Security Benefits						
Acquisition of Assets	700,055.00		700,055.00	700,055.00	NIL	100%
Other Payments	395,491.00		395,491.00	395,491.00	NIL	100%
<b>TOTALS</b>	<b>99,026,995.00</b>		<b>88,757,344.00</b>	<b>88,757,344.00</b>		

**VI. STATEMENT OF CASH FLOWS**

	<b>Notes</b>	<b>KES</b>	<b>2013-2014</b>
<b>Receipts for operating Activities (a)</b>			
Transfers from the CDF Board	<b>1</b>	99,026,995.00	
Other Receipts	<b>3</b>	<u>405,000.00</u>	99,431,995.00
<b>Payments for operating expenses(b)</b>			
Compensation of Employees	<b>4</b>	397,384.00	
Use of goods and services	<b>5</b>	2,647,577.00	
Committee Expenses	<b>6</b>	4,521,253.00	
Transfers to Other Government Units	<b>7</b>	64,341,118.00	
Other grants and transfers	<b>8</b>	15,754,466.00	
Social Security Benefits	<b>9</b>		
Other Expenses	<b>11</b>	<u>395,491.00</u>	88,057,289.00
<b>Net cashflow from operating activities( c=a-b)</b>			<b>11,374,706.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>	-	
Acquisition of Assets	<b>10</b>	700,055.00	
<b>Net cash flows from Investing Activities (d)</b>			<b>(700,055.00)</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT (f=c-d-e)</b>			<b>10,674,651.00</b>
<b>Cash and cash equivalent at BEGINNING of the year(g)</b>	<b>16</b>		<b>1,267,103.00</b>
<b>Cash and cash equivalent at END of the year (h=f+g)</b>			<b><u>11,941,754.00</u></b>

## **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 Fund. 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 Fund.

### **b) Recognition of revenue and expenses**

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

### **c) In-kind contributions**

In-kind contributions are donations that are made to the Fund 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 Fund includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **d) Cash and cash equivalents**

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

# CONSTITUENCIES DEVELOPMENT FUND – KALOLENI

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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### *SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

Receivables are funds due 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 Fund 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 Fund’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 Fund’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 Kaloleni CDF 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 – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

<b>Description</b>	<b>2013 - 2014 Kshs</b>
AIE No.A735778	41,865,588.00
AIE No.A711917	57,161,407.00
<b>TOTAL</b>	<b>99,026,995.00</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	<b>2013 - 2014 Kshs</b>
Receipts from the Sale of Buildings	0
Receipts from the Sale of Vehicles and Transport Equipment	0
Receipts from the Sale Plant Machinery and Equipment	0
Receipts from the Sale of office and general equipment	0
<b>Total</b>	<b>0</b>

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

---

**3. OTHER RECEIPTS**

	<b>2013 - 2014</b> <b>Kshs</b>
Transfers from Projects	
Rents	240,000.00
Sale of tender documents	165,000.00
Other Receipts Not Classified	
Elsewhere	-
<b>Total</b>	<b>405,000.00</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b> <b>Kshs</b>
Basic wages of contractual employees	397,384.00
Basic wages of casual labour	
Personal allowances paid as part of salary	
House allowance	-
Transport allowance	-
Leave allowance	-
Other personnel payments-Gratuity	
<b>Total</b>	<b>397,384.00</b>

**5. USE OF GOODS AND SERVICES**

**2013 - 2014**

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

	<b>Kshs</b>
Utilities, supplies and services	39,165.50
Office rent	102,000.00
Communication, supplies and services	30,000.00
Domestic travel and subsistence	
Printing, advertising and information supplies & services	
Rentals of produced assets	-
Training expenses	
Hospitality supplies and services	
Office and general supplies and services-Security	1,665,705.50
Routine maintenance – other assets	810,706.40
<b>Total</b>	<b>2,647,577.00</b>

**6 COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014 Kshs</b>
Other committee expenses	2,939,253
Sitting allowance	1,582,000
<b>TOTAL</b>	<b>4,521,253.00</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014 Kshs</b>
Transfers to primary schools	47,641,117.7
Transfers to secondary schools	6,850,000.0

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

Transfer to Health Institutions	9,850,000.00
<b>TOTAL</b>	<b>64,341,117.00</b>

**8 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b> <b>Kshs</b>
Bursary -Secondary	9,678,866.00
Bursary -Tertiary	3,000,000.00
Bursary-Special schools	
water	600,000.00
Sports	475,600.00
Environment	2,000,000.00
Emergency Projects	
<b>Total</b>	<b>15,754,466.00</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b> <b>Kshs</b>
Employer contribution to NSSF	
<b>Total</b>	

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**10 ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2013 - 2014 Kshs</b>
Purchase of Buildings	
Construction of Buildings	
Refurbishment of Buildings	
Purchase of Vehicles	
Purchase of Bicycles & Motorcycles	
Overhaul of Vehicles	
Purchase of Office furniture and fittings	
Purchase of computers ,printers and other IT equipments	180,000.00
Purchase of photocopier	-
Purchase of other office equipments	520,055.00
Purchase of soft ware	-
Acquisition of Land	-
<b>Total</b>	<b>700,055.00</b>

**11 Other Payments**

Security	240,000	
		Tender documents
		155,490
<b>Total</b>	<b>395,490</b>	

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**12) Bank Balances**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014 Kshs</b>
Co-operative Bank, Mariakani Branch A/C no.	
A/C No. 01141253838300	4,711,343.00
A/C No. 01120250577700	6,336,411.00
<b>Total</b>	<b>11,047,754.00</b>

**13 Cash In Hand**

	<b>2013 - 2014 Kshs</b>
Sale of tender	
Hire of graders	
Hire of hall	
Other receipts (specify)	
<b>Total</b>	

**14 OUTSTANDING IMPRESTS**

<b>Name of Officer</b>	<b>Amount Kshs</b>
KenethAmanya	894,000.00
<b>Total</b>	<b>894,000.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

---

**15 Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency	Amount in foreign currency
Sale of tender docs held in banker chq	
Describe the nature of deposit	
Describe the nature of deposit	
Describe the nature of deposit	
<b>Total</b>	

**16 BALANCES BROUGHT FORWARD**

	2013 - 2014 Kshs
Bank accounts : Co-operative bank	1,267,603.00
Cash in hand	
<b>Total</b>	<b>1,267,603.00</b>

**17 PRIOR YEAR  
ADJUSTMENTS**

	2013 - 2014 Kshs
Bank accounts	
Cash in hand	0
Cash equivalents (short-term deposits)	0
Imprest	0
Receivables	0
Payables	0

**CONSTITUENCIES DEVELOPMENT FUND – KALOLENI****Reports and Financial Statements**

For the year ended June 30, 2014 (Kshs)

<b>17</b>	<b>PRIOR YEAR ADJUSTMENTS</b>	<b>2013 - 2014 Kshs</b>
	Bank accounts	0
	Cash in hand	0
	Cash equivalents (short-term deposits)	0
	Imprest	0
	Receivables	0
	Payables	0
	<b>Total</b>	<b>0</b>

**18 OTHER DISCLOSURES****18.1 FIXED ASSET REGISTER**

Item	Make	Serial No.	Year of Purchase	Purchase Cost	Condition
CDF BUILDING			2013	15,663,610/=	
VEHICLE	LANDROVE R	GK.A662T	2013	4,200,000/=	GOOD
MOTORCYCLE	YAMAHA	GK.A729P	2013	350,000/=	FAIR

### Assets Register (Assets Description, Asset No., Cost, Locations)

Type of furniture	Asset Number	Asset Serial Number	Acquisition Date	Cost(ksh)	Current Condition	Holders Name
Leather High Back	KLDCDC/017/001		14/11/05	9,000	Fair	Office
Leather High Back	KLDCDC/017/002		14/11/05	11,000	Fair	Office
Office Table	KLDCDC/017/003		14/11/05	17,068.97	Good	Office
Office Table	KLDCDC/017/004		14/11/05	20,689.66	Good	Office
Filling Cabinet	KLDCDC/017/005		14/11/05	10,129.31	Good	Office
Visitors W/OUT arm	KLDCDC/017/006		14/11/05	2,413.97	Fair	Office
Visitors W/OUT arm	KLDCDC/017/007		14/11/05	2,413.97	Fair	Office
Visitors W/OUT arm	KLDCDC/017/008		14/11/05	2,413.97	Fair	Office
Visitors W/OUT arm	KLDCDC/017/009		14/11/05	2,413.97	Fair	Office
Visitors W/OUT arm	KLDCDC/017/0510		14/11/05	2,413.97	Good	Office
Visitors W/OUT arm	KLDCDC/017/011		14/11/05	2,413.97	Good	Office
Visitors W/OUT arm	KLDCDC/017/012		14/11/05	2,413.97	Good	Office
Visitors W/OUT arm	KLDCDC/017/013		14/11/05	2,413.97	Good	Office
Visitors W/OUT arm	KLDCDC/017/014		14/11/05	2,413.97	Good	Office
Visitors W/OUT arm	KLDCDC/017/015		14/11/05	2,413.97	Good	Office
Rubber stamps	KLDCDC/017/016		16/11/05	240	Good	Office
Rubber stamps	KLDCDC/017/017		16/11/05	240	Good	Office
Rubber Stamps	KLDCDC/017/018		16/11/05	240	Good	Office
Rubber stamps	KLDCDC/017/019		16/11/05	240	Good	Office
Rubber stamps	KLDCDC/017/		16/11/05	240	Good	Office

**CONSTITUENCIES DEVELOPMENT FUND – KALO LENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**18.2. RECEIVABLES FROM CDF BOARD & OTHER RECEIVABLES**

**18.3. PAYABLES**

**18.4. FUNDS DUE TO PROJECTS**

**18.5. DISBURSEMENTS FROM THE CDF BOARD**

AIE NO...A735778-	41,865,588.00
AIE NO.....	57,161,407.00
<b>TOTAL</b>	<b>99,026,995.00</b>

