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*Paper hand
By Hon. B. Masina
D/Majority Whip
Thurs. 20.08.2015 (Am)*

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
EMGWEN

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 - EMGWEN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Emgwen Constituency as 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, 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(2) of the Public Audit Act, 2003 and submit the 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 misstatements.

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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of opinion paragraph, however, I am not able to obtain sufficient audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Lack of Supporting Records and Books of Accounts

The statement of receipts and payments and summary statement of appropriation for the year ended 30 June 2014 reflects payments amounting to Kshs.80,892,434.90. However, the supporting payment schedules, general ledgers and trial balance were not made available for audit review. Consequently, the validity and accuracy of these financial statements for the year ended 30 June 2014 could not be confirmed.

2. Accuracy of the Financial Statements

The financial statement figures were presented in thousands "000" of shillings thereby overstating the balances in thousands. The summary statement of appropriation reflect budget figure amounting to Kshs.64,547,846 while records available from the CDF Board reflect Kshs.87,483,898. The resultant difference of under-budgeting of Kshs.22,936,052 was not explained.

In the circumstances, validity and the accuracy of the financial statements for the year ended 30 June 2014 could not be confirmed.

3. Non supported Committee Expenses

Note 6 to the financial statements reflects an amount of Kshs.1,517,250.40 expenditure under committee expenses. However, supporting schedules and ledgers were not provided for audit review. Further, a review of expenditure vouchers revealed that the payments did not have relevant supporting documents indicating list of payees, date of meetings and travel, purpose of the expenditure and monitoring and evaluation reports. It was therefore not possible to ascertain whether or not the expenditure was incurred only on the intended purpose. Consequently, the accuracy and propriety of the payment of Kshs.1,517,250.40 for the year ended 30 June 2014 could not be confirmed.

4. Bursary Payments and Grant for Sports

Note 8 to the financial statements reflects payments incurred on bursary to secondary schools and sports amounting to Kshs.5,400,000 and Kshs.1,600,000 respectively. The CDF management however, did not provide evidence on how the needy students were identified. Further, acknowledgement receipts from the schools were not provided for audit review. A review of expenditure on grants for sports further revealed that an amount of Kshs.1,600,000 was paid to Nandi Central District Primary Sports Association. The payment was however not supported with relevant documents including beneficiaries, the purposes of the grant, invoices, purchase orders or relevant certificates to account for the grant.

In the circumstances, it has not been possible to confirm the propriety and utilization of Kshs.5,400,000 and Kshs.1,600,000 incurred on bursary and sports for the year ended 30 June 2014.

5. Expenditure on Roads

Included in note 8 to the financial statements is an amount of Kshs.7,526,200 incurred on roads during the year. However, no detailed schedules were provided for audit review, while analysis of payment vouchers provided for audit review amount to Kshs.7,482,400 resulting to an unexplained difference of Kshs.43,800. Further, a review of the expenditure records revealed that the expenditure vouchers were not supported with relevant certificates of the inspection and acceptance committee confirming completion of work.

Consequently, the accuracy and propriety of the roads expenditure of Kshs.7,526,200 for the year ended 30 June 2014 could not be confirmed.

6. Purchase of Land for Schools and Chiefs office

Included in note 7 on transfers to primary schools figure of Kshs.38,047,529 is an amount of Kshs.2,400,000 grants to four(4) primary schools for purchase of land. Also, under note 8 to the financial statements reflect expenditure on security account of Kshs.2,570,000 which includes a grant of Kshs.300,000 paid to Kipsigak chief's camp Project Management Committee for purchase of one(1) acre piece of land. However, land valuation reports were not provided for audit review contrary to the CDF Board Circular No.CDF/Board/Circulars/Vol.I/108 dated 24 August 2010 on guidelines on land ownership for CDF related projects.

Further, ownership documents and sale agreements for the purchased land were not provided for verification.

In the circumstances, the propriety of the expenditure and ownership status of the five (5) parcels of land with a cost of Kshs.2,700,000 could not be determined as at 30 June 2014.

Disclaimer of Opinion

Because of the significance of matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide basis for audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 June 2015

30TH SEPTEMBER 2014



CONSTITUENCIES DEVELOPMENT FUND – EMGWEN

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	George Okaro
3.	District Accountant	Lucas Oketch

(d) Fiduciary Oversight Arrangements

List of the CDFC as gazetted

1. Julius Maiyo-Chairman
2. Fund Account Manager, Emgwen
3. Deputy county commissioner
4. Salma Faraj
5. Johana Chulai
6. Sofia Yaccub
7. Joseph Martim
8. Ben Maina
9. Sarah Kosgey
10. Simon Ngeny

(e) Entity Headquarters

P.O. Box 1123
Kapsabet Eldoret Road
Kapsabet, KENYA

(f) Entity Contacts

Telephone: (254) 0720-200297
E-mail: emgwendf@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Equity 1 Bank
Kapsabet
Eldoret –Kapsabet Road
A/C No. 0490297850306

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the Emgwen *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 Emgwen *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 Emgwen *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 Emgwen *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 Emgwen *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 Emgwen *CDF* financial statements were approved and signed on _____ 2014.

Julius Maiyo
Chairman - CDFC


George Okaro
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – EMGWEN 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	87,483,898.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		87,483,898.00	
PAYMENTS			
Compensation to employees	4	468,049.60	xxx
Use of goods and services	5	548,205.90	xxx
Committee Expenses	6	1,517,250.40	xxx
Transfers to Other Government Units	7	59,147,529.00	xxx
Other grants and transfers	8	19,196,200.00	xxx
Social Security Benefits	9	15,200.00	xxx
Acquisition of Assets	10	-	xxx
Other Payments	11	-	xxx
		80,892,434.90	xxx
TOTAL PAYMENTS			
SURPLUS(DEFICIT)		6,591,463.10	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emgwen CDF financial statements were approved on 12/9/ 2014 and signed by:

JULIUS MAIYO
Chairman - CDFC



GEORGE OKARO
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	7,260,399.80	xxx
Cash Balances (sale of tenders, hire of grader)	13		xxx
Outstanding Imprests	14	1,013,580.00	xxx
Cash Equivalents (e.g sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		8,273,979.80	xxx
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	1,682,016.75	xxx
Defict for the year		6,591,963.05	xxx
Prior year adjustments	17	-	xxx
NET LIABILITIES		8,273,979.80	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emgwen CDF financial statements were approved on 15/07 2014 and signed by:

JULIUS MAIYO
Chairman - CDFC


GEORGE OKARO
Fund Account Manager



V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,460,335.00	0	1,460,335.00	468,049.6	992,285.40	0.68
Use of goods and services	1,000,000.00	0	1,000,000.00	548,205.9	451,791.10	0.45
Committee Expenses	3,480,167.00	0	3,480,167.00	1,517,250.4	1,962,916.60	0.56
	5,940,502.00	-	5,940,502.00	2,533,505.90	3,406,996.10	57.35198978
Transfers to Other Government Units	37,233,380.00	-	37,233,380.00	59,147,529.00	(21,914,149.00)	-58.8561903
Other grants and transfers	13,200,000.00		13,200,000.00	19,196,200.00	(5,996,200.00)	-45.4257575
Social Security Benefits	-		-	15,200.00	(15,200.00)	#DIV/0!
Acquisition of Assets	4,500,000.00		4,500,000.00	-	4,500,000.00	100
Other Payments	9,614,466.00		9,614,466.00	-	9,614,466.00	100
TOTALS	64,547,846.00		64547846	78,358,929.00	(13,811,083.00)	-21.3966597

The Emgwen CDF financial statements were approved on 15/09/14 2014 and signed by:

JULIUS MAIYO
 Chairman - CDFC


GEORGE OKARO
 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 – EMGWEN 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.

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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO: A735763	35,244,174.00	0

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	AIE NO: A750164	52,239,724.00	0
TOTAL		87,483,898.00	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	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees		0
Basic wages of Contractual employees	468,049.60	0
Personal allowances paid as reimbursements		0
Personal allowances provided in kind		0
Pension and other social security contributions		0
Compulsory national social security schemes		0
Compulsory national health insurance schemes		0
Social benefit schemes outside government		0
Other personnel payments		0
Total	468,049.60	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	548,205.90	0
Communication, supplies and services		0
Domestic travel and subsistence		0
Foreign travel and subsistence		0
Printing, advertising and information supplies & services		0
Rent		0
Training expenses		0
Hospitality supplies and services		0
Insurance costs		0
Specialized materials and services		0
Office and general supplies and services		0
Other operating expenses		0
Routine maintenance – vehicles and other transport equipment		0
Routine maintenance – other assets		0
Total	548,205.90	0

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

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	217,250.40	
Committee allowances	1,300,000.00	xx
	1,517,250.40	xx

7. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	38,047,529.00	
Transfers to secondary schools	17,950,000.00	xxx
Transfers to tertiary institutions	500,000.00	
Transfers to Health institutions	2,650,000.00	
TOTAL	59,147,529.00	xxx

8. **OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary - secondary	5,400,000.00	0
Bursary - Tertiary		0
Bursary – special schools		0
Mocks & CAT		0
Security	2,570,000.00	
Sports	1,600,000.00	
Roads	7,526,200.00	
Electricity projects		
Water	1,000,000.00	0
Agriculture (food security)	1,100,000.00	0
Total	19,196,200.00	0

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

9. **SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	15,200	0
Total	15,200.00	0

10. **ACQUISITION OF ASSETS**

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<u>Financial Assets</u>	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other allowances (ESP)	xx	-
	xx	-

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
Equity bank kapsabet Branch		
<i>A/C No. 0490297650306</i>	7,260,399.80	xxx
		xxx
Total	7,260,399.80	xxx

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	xxx	0
Location 2	xxx	0
Location 3	xxx	0
Other Locations (<i>specify</i>)	xxx	0
Total	xxx	0

[Provide cash count certificates for each]

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

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Moses kimutai	1,013,580.00	nil	1,013,580.00
Total	1,013,580.00		1,013,580.00

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
Total	0	0

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	1,388,016.75	-
Cash in hand	294,000.00	-
Total	1,682,016.75	

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[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total		
	<u>00</u>	<u>-</u>

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

<i>ITEM</i>	<i>YEAR OF PURCHASE</i>	<i>AMOUNT</i>
<i>Executive office chair</i>	<i>2005</i>	<i>26,000</i>
<i>Office table</i>	<i>2005</i>	<i>8,000</i>
<i>Office Chair</i>	<i>2005</i>	<i>2,500</i>
<i>Office desk</i>	<i>2005</i>	<i>7,500</i>
<i>Steel Filing Cabinet</i>	<i>2005</i>	<i>15,000</i>
<i>Wooden Photocopier table</i>	<i>2009</i>	<i>3,500</i>
<i>Wooden T.V stand</i>	<i>2009</i>	<i>2,500</i>
<i>Stapler</i>	<i>2005</i>	<i>300</i>
<i>Steel Padlock</i>	<i>2005</i>	<i>500</i>
<i>Steel Padlock</i>	<i>2005</i>	<i>500</i>
<i>Paper Punch</i>		
<i>Motorbike REG.NO.KAV 793P</i>		<i>366,444</i>
<i>HP Desktop Computer</i>	<i>2006</i>	<i>89,000</i>
<i>Printer LaserJet HP 1020</i>		<i>19,000</i>

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<i>UPS 600 WAR</i>	<i>2006</i>	<i>8,000</i>
<i>Photocopier Kyocera mita 1635</i>	<i>2009</i>	<i>110,000</i>
<i>water Dispenser (Ram tons)</i>	<i>2009</i>	<i>42,000</i>
<i>Bed Scanner</i>	<i>2009</i>	<i>12,000</i>
<i>Toshiba Laptop L300</i>	<i>2009</i>	<i>85,000</i>
<i>Dell Desktop Computer 2.5</i>	<i>2009</i>	<i>75,000</i>
<i>Sony TV 26" LCD digital</i>	<i>2009</i>	<i>42,000</i>
<i>Projector 2000 lumens</i>	<i>2009</i>	<i>52,000</i>
<i>HP Laser jet color printer</i>	<i>2009</i>	<i>33,500</i>
<i>Rechargeable lamp</i>	<i>2009</i>	<i>10,000</i>
<i>CD/DVD Player</i>	<i>2009</i>	<i>7,000</i>
<i>Binding Machine</i>	<i>2009</i>	<i>10,000</i>
<i>Giant stapler</i>	<i>2009</i>	<i>2,500</i>
<i>Casio Calculator</i>	<i>2009</i>	<i>2,500</i>
<i>Sony Camcoder</i>	<i>2009</i>	<i>47,500</i>
<i>Safaricom Modem</i>	<i>2009</i>	<i>3,000</i>
<i>Sony DSC 730 Camera</i>	<i>2009</i>	<i>12,000</i>
<i>Tender Box</i>	<i>2009</i>	<i>11,000</i>
<i>Quotation Box</i>	<i>2009</i>	
<i>UPS WAR-600A</i>	<i>2010</i>	
<i>Hp CPU</i>	<i>2010</i>	<i>Secretariat</i>
<i>Hp monitor</i>	<i>2010</i>	<i>Secretariat</i>
<i>Hp laser jet printer</i>	<i>2010</i>	<i>Secretariat</i>
<i>SONY - CAMERA</i>	<i>2010</i>	<i>Secretariat</i>
<i>WALL CLOCK</i>	<i>2012</i>	<i>Secretariat</i>
<i>HP Scanner</i>	<i>2013</i>	<i>Secretariat</i>

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>35,244,174</i>	<i>2013/2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

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18.3 PAYABLES

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

18.4 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
07/2013/2014/362	35,244,174.00	2013/2014