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KENYA NATIONAL AUDIT OFFICE

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REPORT

OF



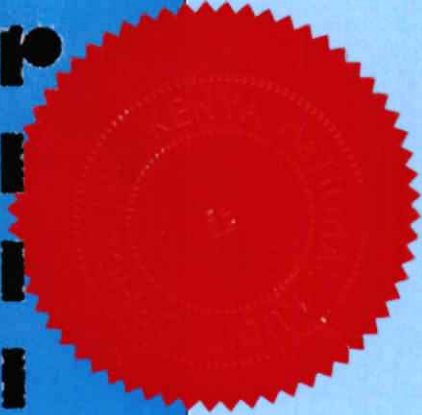
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
NORTH MUGIRANGO CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Paper laid
By the leader of
majority party
Hon. Alex Duale
on Tuesday 27/10/15
LEG





REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – North Mugirango Constituency set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at June 30, 2014, and the statement of receipts and payments, cash flow statement and summary statement of appropriation: recurrent and development 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, and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of 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 judgment, 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. Construction of Schools and Health Facilities

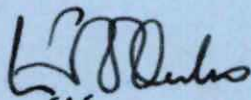
The Constituency Development Fund committee disbursed a total of Kshs.8,750,000 to finance the construction of schools and health facilities by the respective Project Management Committee (PMCs). However, the Project Management Committees did not submit the relevant expenditure returns to support the use of funds released to them. Further, the PMCs did not liaise with the relevant departments of Government to assist in project implementation such as preparation of bill of quantities and certification of works accomplished. Consequently, the accuracy and propriety of the expenditure could not be confirmed.

2. Outstanding Imprests

Included in the cash and cash equivalents of Kshs.6,979,780.70 as at 30 June 2014 were outstanding imprests totalling to Kshs.4,492,000 which ought to have been accounted for or surrendered by the same date. Management did not explain why the imprests were not accounted for by 30 June 2014.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – North Mugirango Constituency as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the Constituency Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR- GENERAL

Nairobi

03 September 2015



CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO

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 – NORTH MUGIRANGO CONSTITUENCY
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For the year ended June 30, 2014

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CONSTITUENCIES DEVELOPMENT FUND - NORTH MUGIRANGO CONSTITUENCY
Reports and Financial Statements
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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	Edward Ratemo
3.	District Accountant	Milka Odeny

(d) Fiduciary Oversight Arrangements

NO.	NAME	POSITION
1.	Hesbon Nyakundi Orai	Chairman
2.	Fund Account Manager	Ex-Officio/Secretary
3.	Deputy County Commissioner	National Government Official/Member
4.	Richard Nyarangi Birongo	Member
5.	Stephen Mariera	Member
6.	Joyce Nyanchama Maeri	Member
7.	Mellen Kemunto Nyakwara	Member
8.	Caroline Akoth Ajwang	Member
9.	Ezekiel Osiango Wattuman	Member
10.	Josephat Apima Nyang'au	Member

(e) Entity Headquarters

CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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Provide box and physical address of the constituency CDF office

P.O. Box 105, Nyamira
Ekerenyo Township
Nyamira, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 722 33 59 85
E-mail: eratemo@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

Equity Bank
Nyamira Branch
P.O Box.....650
Nyamira.

(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 – NORTH MUGIRANGO 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 North Mugirango *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 North Mugirango *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 North Mugirango *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 North Mugirango *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 North Mugirango *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 North Mugirango *CDF* financial statements were approved and signed on 15/9 2014.


Hesbon Arao
Chairman - CDFC


Edward Ratemo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	38,165,953	
TOTAL RECEIPTS		38,165,953	
PAYMENTS			
Compensation of Employees	2	548,421	
Use of goods and services	3	786,351	
Committee meeting allowances	4	5,301,000	
Transfers to Other Government Units	5	8,750,000	
Other grants and transfers	6	15,790,000	
Social Security Benefits	7	5,000	
Acquisition of Assets	8	5,400	
TOTAL PAYMENTS		31,186,172	
SURPLUS/DEFICIT		6,979,781	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The North Mugirango CDF financial statements were approved on 15/9 2014 and signed by:

Hesbon Arao
Chairman - CDFC

Edward Ratemo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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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)	9	2,487,781	
Outstanding Imprests	10	4,492,000	
TOTAL FINANCIAL ASSETS		6,979,781	
 REPRESENTED BY			
Balance B/fwd		-	
Surplus for the year		6,979,780.70	
 NET LIABILITIES		6,979,780.70	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The North Mugirango CDF financial statements were approved on 15/9 2014 and signed by:

Hesbon Arao
Chairman - CDFC

Edward Ratemo
Fund Account Manager

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=d/c %
Compensation of Employees	1,100,000	-	1,100,000	548,421	(551,579)	50.14
Use of goods and services	953,000	-	953,000	786,351	(166,649)	17.49
Committee Members Expenses	5,500,000	-	5,500,000	5,301,000	(199,000)	3.62
Transfers to Other Government Units	12,094,600	-	12,094,600	8,750,000	(3,344,600)	27.65
Other grants and transfers	18,412,353	-	18,412,353	15,790,000	(2,622,353)	14.24
Social Security Benefits	6,000	-	6,000	3,000	(3,000)	50.00
Acquisition of Assets	100,000	-	100,000	5,400	(94,600)	94.60
TOTALS	38,165,953	-	38,165,953	31,184,172	(6,981,781)	18.29

The North Mugirango CDF financial statements were approved on 15/9 2014 and signed by:

Hesbon Arao
Chairman - CDFC



Edward Ratemo
Fund Account Manager

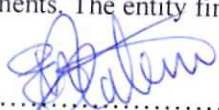


CONSTITUENCIES DEVELOPMENT FUND - NORTH MUGIRANGO CONSTITUENCY
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VI. CASHFLOW STATEMENT

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	38,165,953	
TOTAL RECEIPTS		38,165,953	
PAYMENTS			
Compensation of Employees	2	548,421	
Use of goods and services	3	786,351	
Committee meeting allowances	4	5,301,000	
Transfers to Other Government Units	5	8,750,000	
Other grants and transfers	6	15,790,000	
Social Security Benefits	7	5,000	
TOTAL PAYMENTS		31,180,772	
Adjusted for:			
Adjustments during the year		-	
Net cashflow from operating activities		6,985,181	
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	5,400	
Net cash flows from Investing Activities		5,400	
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENT		6,979,781	
Cash and cash equivalent at BEGINNING of the year		-	
Cash and cash equivalent at END of the year		6,979,781	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/9 2014 and signed by:



Fund Account Manager

DATE 15/9/2014

.....


 Chairman

DATE

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. 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

CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

e) Receivables and payables

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

f) Budget

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

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.

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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A709803	38,165,953	
	TOTAL	38,165,953	

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees(gross)	548,421	
Other personnel payments	-	
Total	548,421	

3. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	140,351	
Communication, supplies and services	66,600	
Printing, advertising and information supplies & services	20,000	
Hospitality supplies and services	57,000	
Office and general supplies and services	10,000	
Fuel ,oil & lubricants	378,000	
Other operating expenses	35,400	
Routine maintenance – other assets	79,000	
Total	786,351	

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4. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	4,731,000	
Committee allowances	570,000	
TOTAL	5,301,000	

5. TRANSFERS TO OTHER GOVERNMENT UNITS

PRIMARY SCHOOLS			2013 -2014	2012 - 2013
Name	Purpose	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)
NyamekoPri School	Roofing and plastering of ECD class	200,000		
Kenyoro Primary School	Construction of toilets	200,000		
KowidiPri School	Construction of pit latrine	200,000		
OngeraPri School	Construction of toilets	300,000		
NyamongePri School	Multi -purpose hall	900,000		
GesuraPri School	Installation of windows and doors	300,000		
GekendoPri School	Renovation of class rooms	200,000	2,300,000	-
SECONDARY SCHOOLS				
Riomego Sec School	Construction of toilets	400,000		
St Keizer Sec School	Construction of a dormitory	500,000		
Ikonge Girls Sec School	Roofing and wiring of library	200,000		

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Ikonge Boys Sec School	Renovation of toilets	200,000		
Nyamusi Girls Sec School	School bus	4,000,000	5,300,000	-
Ikamu youth Polytechnic	Roofing		200,000	-
HEALTH				
Kioge Dispensary	Walling, roofing and plastering	200,000		
Kiomara Dispensary	Walling, roofing and plastering	750,000	950,000	-
TOTAL			8,750,000	-

6. OTHER TRANSFERS AND GRANTS

AGRICULTURE			2013 -2014	2012 - 2013
Name	Purpose	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)
Nyangena Tea Buying Centre	Construction of buying centre	200,000		
MS Kopek ltd	Markets	80,000	280,000	
ROADS & BRIDGES				
Ekerenyo building services ltd	Nasari-Nyamonge-Misari Road	1,200,000		
Ekerenyo building services ltd	Gekendo-Nyambambo Road	1,300,000	2,500,000	
WATER PROJECTS				
Riomego Spring Protection	construction of a water spring		100,000	
BURSARY				
Various Institutions			7,710,000	

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Electricity	Rural Electrification Authority		3,400,000	
Emergency			200,000	
SECURITY				
Magwagwa police post		500,000		
Nyamusi DO's office	Construction of 2 AP houses, toilets, fencing of DO's compound, and renovation of DO's office at Nyamusi	1,100,000	1,600,000	
TOTAL			15,790,000	

7. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	5,000	
	-	
Total	5,000	

8. ACQUISITION OF ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of other office equipments	5,400.00	
Total	5,400.00	



CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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For the year ended June 30, 2014

9. BANK BALANCE

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Nyamira Branch, Ac No 0520262112242</i>	2,487,781	
Total	2,487,781	

10. OUTSTANDING IMPRESTS

	Amount Taken	Amount Surrendered	2013 - 2014 Balance	2012 - 2013 Balance
	Kshs	Kshs	Kshs	Kshs
Edward Ratemo	250,000.00	0	250,000.00	
Edward Ratemo	370,000.00	0	370,000.00	
Edward Ratemo	540,000.00	0	540,000.00	
Edward Ratemo	250,000.00	0	250,000.00	
Edward Ratemo	300,000.00	0	300,000.00	
Edward Ratemo	330,000.00	0	330,000.00	
Edward Ratemo	354,000.00	0	354,000.00	
Edward Ratemo	250,000.00	0	250,000.00	
Edward Ratemo	350,000.00	0	350,000.00	
Edward Ratemo	450,000.00	0	450,000.00	
Edward Ratemo	230,000.00	0	230,000.00	
Edward Ratemo	480,000.00	0	480,000.00	
Edward Ratemo	338,000.00	0	338,000.00	
			4,492,000.00	

11. OTHER IMPORTANT DISCLOSURES

This statements have been done from receipts and payments posted in a new account opened after splitting of old constituency i.e. North Mugirango Constituency.



CONSTITUENCIES DEVELOPMENT FUND – NORTH MUGIRANGO CONSTITUENCY
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For the year ended June 30, 2014

12.

ASSETS

PC Computer	HP	CDF/272/003E	L1706	2/3/2007	69990	Good
Laptop	HP-500	CDF/272/004E	Sn.CND6440VBK	2/3/2007	96950	Damaged
Scanner	HP-Scanjet	CDF/272/004E-SC	G2410	2010	10,000.00	Good
Scanner from Head Office	HP-Scanjet	Cdf/272/	GS 411278	2013	100,000	Good
Printer	HP-LaserJet	CDF/272/005E	Sn.CNC1065257	2/3/2007	28580	Good
Printer	HP-LaserJet	CDF/272/005E.B	D1560	2010	8000	Good
Printer	HP-LaserJet P2055d	CDF/272/005	CN CJG 368117 PETL	2010	-	Good
UPS-	DCM Power	CDF/272/006E	Sn.20615080601	2/3/2007	-	Good
UPS-	APC	CDF/272/006E.B	650	2010	5000	Good
Calculator	Casio	CDF/272/007E	SC.Fx-570MS	2/3/2007	1950	Lost
Photocopier	KYDCERA	CDF/272/008E	KM-1500	2/3/2007	179,800.00	Good
Camera.	SONY	CDF/272/009E	DSW-35	9/5/2007	75284	Lost & O.P Reported
Vehicle	Land rover 110	CDF/272/GK A661T	SALLDHMT79K0 69929	31/12/2009	4,762,651.00	Good
OTHERS						
Multiplug -Extension.	Astra-England	CDF/272/001F	B.S.1363/A	2/3/2007	500	Good
Flash disc.	Sahara	CDF/272/002-3F	E-drive 1GB	2/3/2007	4000	Corrupted
Flash disc.	Sahara	CDF/272/004F	E-drive 256MB	2/3/2007	18000	Corrupted
Paper Tray.	Kenapoly	CDF/272/005-6F		2/3/2007	400	Good
Padlock.	SOLEX	CDF/272/007F	20047026	21/09/2007	200	Good
Padlock.	Tricycle	CDF/272/008F	265	25/06/2006	120	Dad
Ruler.	AIM	CDF/272/009F		2/3/2007	10	Good

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Rubber Stamp.	Trodax	CDF/272/010F	4727	13/01/2007	4500	Good
Computer Cover.	Calk	CDF/272/011F		17/12/2007		Good

12.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES		
Balance from the board		38,165,953
12.3 PAYABLES		
Staff Salary Arrears		52,907
CDFC Committee Allowances		57,000
Total		109,907
12.4 FUNDS DUE TO PROJECTS		
Education Institutions		2,487,781
12.5 DISBURSEMENTS FROM THE BOARD		
AIE NO...A709803		38,165,953

