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REPUBLIC OF KENYA

*Paper laid
By the leader
of majority
Party, Hon. Alex
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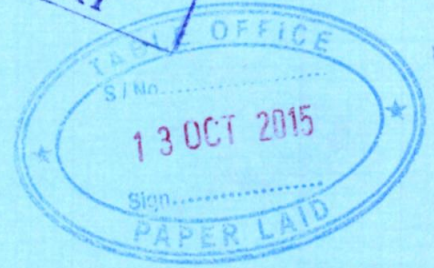


KENYA NATIONAL AUDIT OFFICE

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REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIENI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Kieni Constituency set out on pages 4 to 17 which comprises of statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of Cash flows 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 explanation which to the best of my knowledge and belief were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

The 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 preparations 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 provision of Section 9 (1) 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. Unsupported Payments for Roads Project Payments

Kieni CDF management during the period under review disbursed Kshs.13,976,960 to Kieni roads project implementation committee for implementation of various roads within the constituency. However, the CDF management did not provide for audit verification the details or breakdown of how the amounts was spent and utilized. Further, no project files, procurement minutes, engineers estimates on project cost, bank statement and other supporting documents, were provided for audit verification.

In the circumstances, the propriety of the expenditure incurred in these road projects could not be ascertained.

2. Irregular Procurement – Construction of Perimeter Wall – Kieni CDF Offices

During the year under review, Kieni CDF management procured services for construction of perimeter wall around their offices at Mweiga. The contract was awarded to M/s Mukoro Outlet Ltd at a contract sum of Kshs.4,625,913. It was observed that the contract sum exceeded the threshold of Kshs.4,000,000 for open tender as stipulated by the Public Procurement and Disposal Act and its 2013 regulations. However, the fund management did not produce any document to show the invitation for tenders was advertised at least twice in a newspaper of general wide circulation. Further, the Engineers estimates for this project was not provided for audit verification. The CDF management was in breach of procurement regulations.

3. Irregular Engagement of Employees

The Kieni CDF office engaged services of 15 contracted employees at cost of Kshs.2,287,656 during the year under review. However, the CDF Act 2013 only allows for a maximum of 5 staff to be employed in the fields of information and communication technology, construction and basic accounting. Therefore, Kieni CDF management was in contravention of section 24(17) of the CDF Act, 2013.

Further, the financial statements show a balance of Kshs.2,352,156 in respect of compensation of employees for the year ended 30 June 2014. However, the supporting ledger and schedules showed a balance of Kshs.2,277,732 resulting to a difference of Kshs.74,424 which was not explained or reconciled.

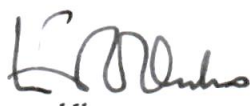
4. Unsupported Committee Expenses

The statement of receipts and payments as at 30 June 2014 shows an expenditure of Kshs.3,383,025 in respect of committee expenses. However, these expenses and allowances were not supported by ledgers, attendance register and schedules.

In the circumstances, the accuracy and the propriety of the committee expenses balance of Kshs.3,383,025 for the year ended 30 June 2014 could not be confirmed.

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 – Kieni Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012 and comply with the Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

01 October 2015

30TH SEPTEMBER 2014

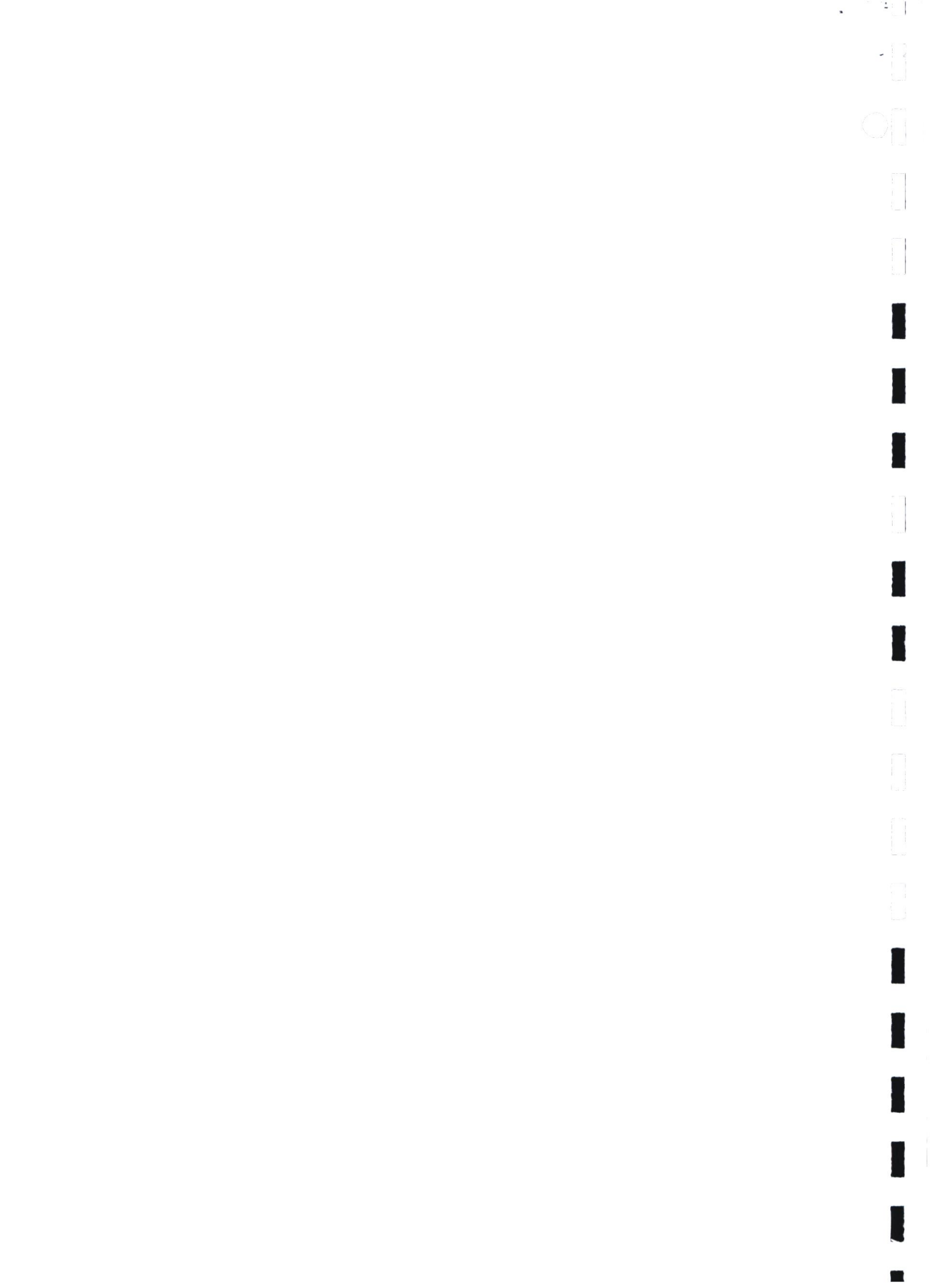


CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

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	Wanderi Samuel
3.	District Accountant	Anne N Muchoki

(d) Fiduciary Oversight Arrangements

No.	Designation	Name
1.	Chairman	Peter Njenga
2.	Fund Account Manager	Wanderi Samuel
3.	Member	Deputy County Commissioner
4.	Member	James Mugweru
5.	Member	Peter Gitonga
6.	Member	Michael Karumba
7.	Member	Mary Wangui
8.	Member	Teresah Muthoni
9.	Member	Charity Wangui
10.	Member	James Munene

(e) Constituency Headquarters

KIENI CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 127
 KIENI CONSTITUENCY DEVELOPMENT FUND OFFICE
 NYERI-NYAHURURU Road
 MWEIGA, KENYA



(f) Constituency Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254)
E-mail: kieni.go.ke
Website: www.go.ke

(g) Constituency Bankers

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

EQUITY BANK LIMITED
NYERI 1 BRANCH
P.O BOX 2064
ACCOUNT NUMBER: 0110297244437

(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

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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 county 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the *Kieni CDF* is responsible for the preparation and presentation of the *Constituencies* 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 (period), 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 entity; (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 *entity*; (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 *Kieni CDF* accepts responsibility for the *entity'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 *Kieni CDF* financial statements give a true and fair view of the state of the *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 *Kieni 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 *Kieni CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 Kieni CDF financial statements were approved and signed on 19th September 2014.

Peter Njenga


Chairman - CDFC

Wanderi Samuel


Fund Account Manager

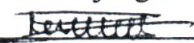
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III. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfer from CDF Board	1	105,550,354.60	Xxx
Proceeds from Sale of Assets	2	-	Xxx
Other Receipts	3	-	Xxx
TOTAL RECEIPTS		105,550,354.60	XXX
PAYMENTS			
Compensation of Employees	4	2,352,156.05	Xxx
Use of goods and services	5	5,371,435.15	Xxx
Committee Expenses	6	3,383,025	Xxx
Transfers to Other Government Units	7	20,370,000	Xxx
Other grants and transfers	8	62,574,147	Xxx
Social Security Benefits	9	43,076.25	Xxx
Acquisition of Assets	10	7,000,000	Xxx
Other Payments	11	-	Xxx
TOTAL PAYMENTS		101,093,839.45	Xxx
SURPLUS/DEFICIT		4,456,515.15	Xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kieni CDF financial statements were approved on 19th September 2014 and signed by:

Peter Njenga


Chairman - CDFC

Wanderi Samuel

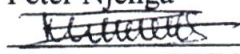

Fund Account Manager

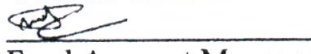


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	10,557,691	Xxx
Cash Balances	13	-	Xxx
Outstanding Imprests	14	1,375,000	Xxx
Cash Equivalents	15	-	Xxx
TOTAL FINANCIAL ASSETS		11,932,691	Xxx
REPRESENTED BY			
Fund balance b/fwd	16	7,476,175.85	Xxx
Surplus/Deficit for the year		4,456,515.15	Xxx
Prior year adjustments	17	-	Xxx
NET FINANCIAL POSSITION		11,932,691	Xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kieni CDF financial statements were approved on 19th September 2014 and signed by:

Peter Njenga

 Chairman - CDFC

Wanderi Samuel

 Fund Account Manager

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V. STATEMENT OF CASHFLOW


CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating Activities (a)		2013/2014	2012/2013
		Kshs	Kshs
Transfers from the CDF Board	1	105,550,354.60	Xxx
Other Receipts	3	-	Xxx
		105,550,354.60	
Payments for operating expenses (b)			
Compensation of Employees	4	2,352,156.05	Xxx
Use of goods and services	5	5,371,435.15	Xxx
Committee Expenses	6	3,383,025.00	Xxx
Transfers to Other Government Units	7	20,370,000.00	Xxx
Other grants and transfers	8	62,574,147.00	Xxx
Social Security Benefits	9	43,076.25	Xxx
Other Expenses	11	-	Xxx
Adjusted for:			
Adjustments during the year			Xxx
		94,093,839.45	
Net cashflow from operating activities (c = a - b)		11,456,515.15	Xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	Xxx
Acquisition of Assets	10	(7,000,000.00)	Xxx
Net cash flows from Investing Activities (d)		(7,000,000.00)	Xxx
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities (e')		-	Xxx
NET INCREASE/(DECREASE)IN CASH AND CASH EQUIVALENT (f= c+d+e)		4,456,515.15	Xxx
Cash and cash equivalent at BEGINNING of the year (g)	16	7,476,175.85	Xxx
Cash and cash equivalent at END of the year (h=f+g)		11,932,691.00	Xxx




VI. 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=c-d	f=d/c %
Compensation of Employees	2,400,000.00	-	2,400,000.00	2,352,156.05	47,843.95	98.01
Use of goods and services	958,319.00	3,000,000.00	3,958,319.00	5,371,435.15	(1,413,116.15)	135.70
Committee Members Expenses	2,748,000.00	726,175.85	3,474,175.85	3,383,025.00	91,150.85	97.38
Transfers to Other Government Units	16,982,759.00	3,000,000.00	19,982,759.00	20,370,000.00	(387,241.00)	101.94
Other grants and transfers	37,105,671.00	750,000.00	37,855,671.00	62,574,147.00	(24,718,476.00)	165.30
Social Security Benefits	36,000.00	-	36,000.00	43,076.25	(7,076.25)	119.66
Acquisition of Assets	12,500,000.00	-	12,500,000.00	7,000,000.00	5,500,000.00	56.00
Other Payments	-	-	-	-	-	-
TOTALS	72,730,749.00	7,476,175.85	80,206,924.85	101,093,839.45	(20,886,914.60)	126.04

The Kieni CDF financial statements were approved on 19th September 2014 and signed by:

Peter Njenga

 Chairman - CDFC

Wanderi Samuel

 Fund Account Manager

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 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 the Central Bank of Kenya and 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

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0.244140625

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

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

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

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

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.



VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
	AIE NO.		
Normal Allocation	A709804	37,001,778.00	-
	A709943	2,000,000.00	-
	A735619	32,183,202.10	-
	A735854	34,365,374.50	-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	-
	TOTAL	105,550,354.60	-

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Total	-	-

3. OTHER REVENUES

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

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4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	2,287,656.05	-
Basic wages of casual labour	64,500.00	-
Total	2,352,156.05	-

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	52,378.15	-
Office rent	254,650.00	-
Communication, supplies and services	42,650.00	-
Domestic travel and subsistence	210,958.00	-
Printing, advertising and information supplies & services	816,240.00	-
Rentals of produced assets	288,400.00	-
Training expenses	592,000.00	-
Hospitality supplies and services	178,645.00	-
Specialised materials and services	608,450.00	-
Office and general supplies and services	556,972.00	-
Fuel ,oil & lubricants	591,175.00	-
Other operating expenses	112,519.00	-
Routine maintenance – vehicles and other transport equipment	804,128.00	-
Routine maintenance – other assets	262,270.00	-
Total	5,371,435.15	-

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	-	-
Committee allowance	3,383,025.00	-
TOTAL	3,383,025.00	-



7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	8,600,000.00	-
Transfers to secondary schools	10,770,000.00	-
Transfers to Health institutions	1,000,000.00	-
TOTAL	20,370,000.00	-

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary –Secondary	20,540,402.00	-
Bursary –Tertiary	4,177,600.00	-
Bursary-Special schools	102,700.00	-
Water	2,600,000.00	-
Security	3,269,245.00	-
Roads	23,245,160.00	-
Environment	1,839,040.00	-
Emergency Projects (specify)	4,800,000.00	-
Pre-feasibility, Feasibility and Appraisal Studies	2,000,000.00	-
Total	62,574,147.00	-

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer Social Benefits in cash and in kind	43,076.25	-
Total	43,076.25	-

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	7,000,000.00	-
Total	7,000,000.00	-

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs

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12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
EQUITY BANK 0110297244437 Kshs	10,557,691.00	-
Total	10,557,691.00	-

13. CASH IN HAND

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

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Wanderi Samuel	1,925,000.00	550,000.00	1,375,000.00
Total	1,925,000.00	550,000.00	1,375,000.00

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	
Total			xxx	

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	7,476,175.85	-
Cash in hand	-	-

Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	7,476,175.85	-

17. PRIOR YEAR ADJUSTMENTS

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

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

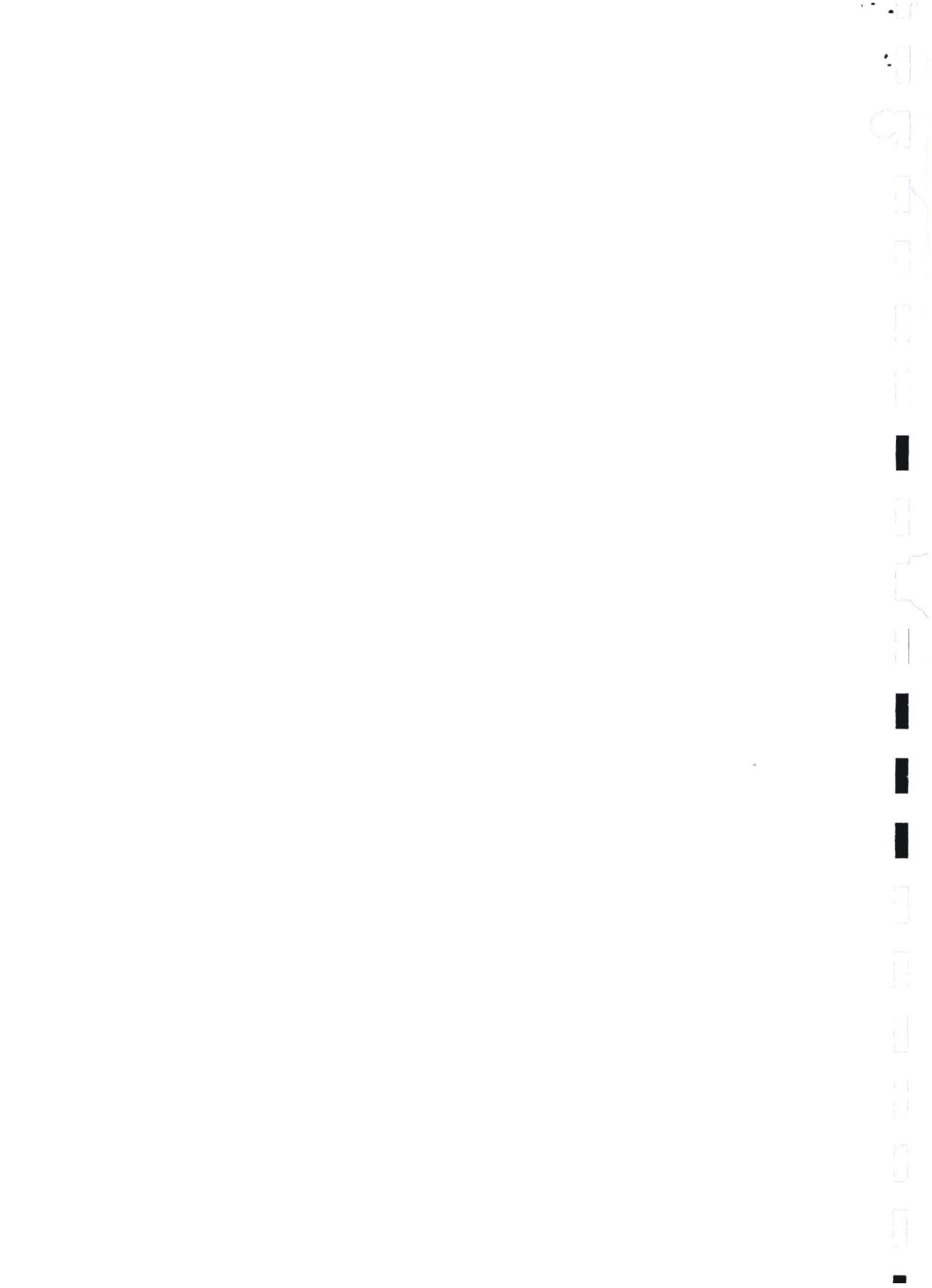
18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

KIENI CDF ASSET REGISTER						
FURNITURE AND FITTINGS						
Asset Name/Description	Asset Tag No	Serial No	Acquisition Date	Cost(Ksh)	Location	Condition
Office Table- No 2 (Timber)	CDF/082/FF/001-002		May-05	25,000.00	CDF Office	Serviceable
Office Chairs. 9 serviceable 2 Unserviceable	CDF/082/FF/003-011		May-05	48,000.00	CDF Office	Serviceable
Executive Chair	CDF/082/FF/012		Apr-09	6,000.00	CDF Office	Serviceable
Secretarial Chair	CDF/082/FF/013		Apr-09	5,788.00	CDF Office	Serviceable
File Cabinet No. 4	CDF/082/FF/014-017		Feb-07	64,720.00	CDF Office	Serviceable
President Portrait	CDF/082/FF/018		Feb-07	500.00	CDF Office	Serviceable
Office Tray No. 2	CDF/082/FF/019-020		May-05	170.00	CDF Office	Serviceable
PROPERTY PLANT AND EQUIPMENT/COMPUTERS AND COMPUTER ACCESSORIES						
Asset Name/Description	Asset Tag No	Serial No	Acquisition Date	Cost	Location	Condition
CDF Office	CDF/082/LB		2008/2009- 2011/2012	12,266,414.00	Mweiga Town	Good Condition
Office Stapler	CDF/082/OE/001	Kangaroo B9	May-05	280.00	CDF Office	1 Serviceable. 1 Unserviceable
Staple Remover No. 1	CDF/082/OE/002	Rapid	May-05	150.00	CDF Office	Serviceable
Office Paper Punch No. 2	CDF/082/OE/003-004	001 Kangaroo DP 250 002 Kangaroo DP 450	May-05	560.00	CDF Office	Serviceable
Calculator Electronic 2	CDF/082/OE/004-006	001 MX-12V 002 TS X887	Feb-07	1,500.00	CDF Office	1 Serviceable, 1 Unserviceable
Office Stamps	CDF/082/OE/007-008	No. 2 All Scuire Printer S 542D	May-05	4,000.00	CDF Office	Serviceable
Office Desk Tidy No. 2	CDF/082/OE/009-010	001-002	Oct-09		CDF Office	Serviceable
Toyota Double Cab	CDF/082/PPE/001	GKA 645	Sep-08	2,627,625.00	DC's Compound	Broken Down Due to an Accident
Motor Cycle No. 2	CDF/082/PPE/002/003	KBD 701A & KBB 272H	Feb-09	296,000.00	CDF Office	1 Serviceable, 1 Unserviceable
HP Deskjet F4283 all in one	CDF/082/OE/011/012	F4283	Feb-07	9,000.00	CDF Office	Serviceable



HP Deskjet F4180	CDF/082/OE/013	F4180	Feb-07	4,500.00	CDF Office	Serviceable
HP Laserjet Printer P20055D	CDF/082/OE/014	P2055	Aug-10	N/A	CDF Office	Serviceable
HP Desktop Computer No. 1	CDF/082/OE/015	CZCO215W9	Aug-10	N/A	CDF Office	Serviceable
Computer UPS No. 1	CDF/082/OE/016	SN2015830909	Aug-10	N/A	CDF Office	Serviceable
Digital Camera	CDF/082/OE/017	14.1 MPDSC-W620	Aug-10	12,000.00	CDF Office	Serviceable
Motor Grader No 1	CDF/082/PPE/004	N/A	Jun-07	18,005,520.00	DC's Compound	Serviceable
Grease Gun No. 1	CDF/082/OE/018	001	Jun-10	14,500.00	CDF Office	Serviceable
Desktop Syco Computer 1	CDF/082/OE/019	SX775J	Feb-07	35,000.00	CDF Office	Serviceable
Computer UPS No. 2	CDF/082/OE/020-021	SN2015906090940085320905	Apr-09	9,744.00	CDF Office	Serviceable
Water Dispenser Nobel	CDF/082/OE/021	Nobel	Apr-09	5,000.00	CDF Office	Serviceable
Photocopier No. 1	CDF/082/OE/021	KM1635	Feb-07	80,000.00	CDF Office	Serviceable
Telefax Machine	CDF/082/OE/022	N/A	Feb-07	N/A	CDF Office	Not in Use
Tender Box	CDF/082/OE/022	001	May-12	3,600.00	CDF Office	Serviceable
Giant Stapler	CDF/082/OE/023	001	Oct-12	2,500.00	CDF Office	Serviceable



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18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
36,365,374.5	2013/2014
4,100,000	2010/2011

18.3 PAYABLES

Kshs	Kshs
xxx	xxx
xxx	xxx
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
A709804	37,001,778.00	2012/13
A709943	2,000,000.00	2013/14
A735619	32,183,202.10	2011/12
A735854	34,365,374.50	2013/14

