



KENYA NATIONAL AUDIT OFFICE



*Paper laid by the
Leader of the Majority
Hon. Aden Duale, MP
under Order No. 25
at 1437 hrs
JRM*



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
MATHIRA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mathira Constituency set out on pages 4 to 27, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments 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 the 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 the 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.

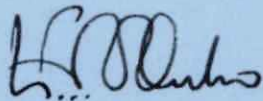
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 audit opinion.

Opinion

In my opinion, 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), the Public Finance Management Act, 2012 and comply with the Constituencies Development Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 September 2015



CONSTITUENCIES DEVELOPMENT FUND – MATHIRA

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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KEY ENTITY 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	Margaret.N.Rugiri
3.	District Accountant	Evans.N. Githui

(d) Fiduciary Oversight Arrangements

CDFC Gazetted Members

NO	NAME	ID NO/PASSPORT NO.	MEMBERSHIP CATEGORY	NOMINATING WARD	POSITION IN THE COMMITTEE
1	STEPHEN GITHINJI KANYARI	22147428	MAN NOMINEE (YOUTH)	RUGURU	CHAIRMAN
2	MIANO KINYUA	5565637	MAN NOMINEE	MAGUTU	MEMBER
3	WATSON MBURUNGO WERU	11252446	MAN NOMINEE	KARATINA	MEMBER
4	LUCY WANJIRU WAHOME	22701394	WOMAN NOMINEE (YOUTH)	KONYU	MEMBER
5	NYAWIRA NGETHA	A818577	WOMAN NOMINEE	KIRIMUKUYU	MEMBER
6	JULIETA MUTHONI MUCHEKE	11128397	WOMAN NOMINEE	IRIA-INI	MEMBER
7	CRISPUS GATHIACA MUNUHE	10845720	PERSON WITH DISABILITY	RUGURU	SECRETARY
8	JOSEPH NDIRITU HIUHU	14688773	NOMINEE FROM NGO	KIRIMUYU	MEMBER
9	MARGARET .N,RUGIRI	11565266	OFFICER OF THE BOARD	N/A	EX-OFFICIO
1	HON.PETER WERU KINYUA	14688754	AREA MEMBER OF PARLIAMENT	N/A	EX-OFFICIO
1	ALI MAEBA MANDUKU	9110122	NATIONAL GOVERNMENT OFFICIAL	N/A	MEMBER

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 52
Mathira East District Headquarters Offices
Karatina.

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) -061-67072
E-mail: mathiraconstituency@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Co-operative Bank
Karatina Branch
01120059658500

(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

Reports and Financial Statements

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

STATEMENT OF ENTITY 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 *Mathira 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 *Mathira 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 *Mathira 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 *Mathira 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 *Mathira 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 *entity's* financial statements were approved and signed on _____ 2013.

STEPHEN GITHINJI KANYARI


Chairman - CDFC

MARGARET.N.RUGIRI


Fund Account Manager

LOCAL GOVERNMENT OF XXXX - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts	1	96,581,716.20	xxx
Social Security Contributions		Xxx	xxx
Proceeds from Domestic and Foreign Grants		Xxx	xxx
Exchequer releases		Xxx	xxx
Transfers from Other Government Entities		Xxx	xxx
Proceeds from Domestic Borrowings		Xxx	xxx
Proceeds from Foreign Borrowings		Xxx	xxx
Proceeds from Sale of Assets		Xxx	xxx
Reimbursements and Refunds		Xxx	xxx
Returns of Equity Holdings		Xxx	xxx
Other Receipts	3	150,000.00	xxx
TOTAL RECEIPTS		96,731,716.20	XXX
PAYMENTS			
Compensation of Employees	4	1,526,496.00	xxx
Use of goods and services	5	5,887,164.60	xxx
Committee meeting allowances	6	Xxx	xxx
Subsidies		Xxx	xxx
Transfers to Other Government Units	7	37,950,000.00	xxx
Other grants and transfers	8	50,303,228.70	xxx
Social Security Benefits		Xxx	xxx
Acquisition of Assets		Xxx	xxx
Finance Costs, including Loan Interest		Xxx	xxx
Repayment of principal on Domestic and Foreign borrowing		Xxx	xxx
Other Payments		Xxx	xxx
TOTAL PAYMENTS		98,514,039.30	xxx
DEFICIT		1,782,323.10	xxx

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

CEC Member - Finance

Principal Accounts Controller

Reports and Financial Statements

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

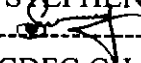
STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	4,766,515.90	xxx
Cash Balances		xxx	xxx
Cash Equivalents		xxx	xxx
Outstanding Imprests		xxx	xxx
TOTAL FINANCIAL ASSETS		4,766,515.90	xxx

REPRESENTED BY

Fund balance b/fwd	6,548,839.00	xxx
Deficit for the year	(1,782,323.10)	xxx
Prior year adjustments	xxx	xxx
NET FINANCIAL POSITION	4,766,515.90	xxx

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

STEPHEN GITHINJI KANYARI


 CDFC CHAIRMAN

MARGARET N. RUGIRI


 FUND ACCOUNT MANAGER

Reports and Financial Statements

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

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	1,300,000.00	426,496.00	1,726,496.00	1,526,496.00	200,000.00	0.11
Use of goods and services	2,500,000.00	2,787,164.00	5,287,164.00	5,887,164.60	600,000.60	0.11
Committee meeting Allowances	2,074,006.00	873,144.00	2,947,150.00	2,847,150.00	100,000.00	0.03
Subsidies						
Transfers to Other Government Units	22,697,225.00	1,200,000.00	23,897,225.00	37,950,000.00	14,052,775.00	1.59
Other grants and transfers	41,178,263.00	1,262,035.00	42,440,298.00	50,303,228.70	7,862,930.70	1.19
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	69,749,494.00	6,548,839.00	76,298,333.00	98,514,039.00	22,815,706.30	

Mathira Constituency statements were approved on _____ 2014 and signed by:

STEPHEN GITHINJI KANYARI

MARGARET.N.RUGIRI

CDFC CHAIRMAN

FUND ACCOUNT MANAGER





SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. 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 *entity* 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 *entity*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

Reports and Financial Statements

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

4. 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 authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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.

7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. 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.

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

I NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
1330400	I TRANSFERS FROM CDF BOARD				
		Description	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO A711859	17,630,563.00	0	
		AIE NO 709836	44,076,408.20	0	
		AIE NO A709906	2,000,000.00	0	
		AIE NO A735851	32,874,745.00		
1330408	Conditional grants	AIE NO...	0	0	
		AIE NO...	0		

Reports and Financial Statements

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

		TOTAL	96,581,716.20	0	
3510000	2 PROCEEDS FROM SALE OF NON- FINANCIAL ASSETS				
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings				
3510601	Receipts from the Sale of Vehicles and Transport Equipment		0	0	
3510801	Receipts from the Sale Plant Machinery and Equipment				
3510803	Receipts from the Sale of office and general equipment				
		Total	0	0	
1400000	3 OTHER REVENUES				
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	1410107	Interest Received	0	0	
	1410405	Rents	0	0	

Reports and Financial Statements

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

	1420601	Sale of tender documents	0	0
	1450207	Hire of grader	150,000.00	0
		Total	150,000.00	0
2110000	4	COMPENSATION OF EMPLOYEES		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2110201	Basic wages of contractual employees	1,526,496.00	0
	2110202	Basic wages of casual labour	0	
		Personal allowances paid as part of salary		
	2110301	House allowance	0	0
	2110314	Transport allowance	0	0
	2110320	Leave allowance	0	0
	2110326	Other personnel payments	0	0
		Total	1,526,496.00	0
2200000	5	USE OF GOODS AND SERVICES		
			2013 - 2014	2012 - 2013

Reports and Financial Statements

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

			Kshs	Kshs	
	2210100	Utilities, supplies and services	27,499.00		
	2210104	Office rent			
	2210200	Communication, supplies and services			
	2210300	Domestic travel and subsistence	185,558.00		
	2210500	Printing, advertising and information supplies & services	185,230.00		
	2210600	Rentals of produced assets			
	2210700	Training expenses			
	2210800	Hospitality supplies and services			
	2210900	Insurance costs			
	2211000	Specialised materials and services			
	2211100	Office and general supplies and services			
	2211200	Fuel ,oil & lubricants	193,304.00		
	2211300	Other operating expenses	2,697,443.00		
	2220100	Routine maintenance – vehicles and other transport equipment	936,165.00		

Reports and Financial Statements

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

	2220200	Routine maintenance – other assets	1,618,885.60		
			43,080.00		
		Total	5,887,164.60	xxx	
2210800	6	COMMITTEE EXPENSES			
		Description	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2210802	Other committee expenses	588,150.00		
	2210809	Committee allowance	2,259,000.00	xx	
				xx	
				xx	
				xx	
		TOTAL	2,847,150.00	xx	

Reports and Financial Statements

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

			Kshs	Kshs	
	2640101	Bursary -Secondary	13,520,799.00		xx
	2640102	Bursary -Tertiary	3,668,500.00		
	2640104	Bursary-Special schools	43,000.00		
	2640105	Mocks & CAT			
	2640504	water	1,040,000.00		xx
	2640505	food security	xx		xx
	2640506	Electricity			
	2640507	Security	4,650,000.00		
	2640508	Roads	20,580,929.70		
	2640509	Sports	6,800,000.00		
	2640510	Environment			
	2640200	Emergency Projects			
		Total	50,303,228.70		xx
2120000	9	SOCIAL SECURITY BENEFITS			
			2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	2120101	Employer contribution to NSSF	xx	xx	
		Total	xx	xx	
3100000	10				

Reports and Financial Statements

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

ACQUISITION OF ASSETS					
		<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013	
			Kshs	Kshs	
	3110102	Purchase of Buildings	xx	xx	
	3110202	Construction of Buildings	xx	xx	
	3110302	Refurbishment of Buildings	xx	xx	
	3110701	Purchase of Vehicles	xx	xx	
	3110704	Purchase of Bicycles & Motorcycles			
	3110801	Overhaul of Vehicles	xx	xx	
	3111001	Purchase of Office furniture and fittings	xx	xx	
	3111002	Purchase of computers ,printers and other IT equipments	xx	xx	
	3111005	Purchase of photocopier	xx	xx	
	3111009	Purchase of other office equipments	xx	xx	
	3111112	Purchase of soft ware	xx	xx	
	3130101	Acquisition of Land	xx	xx	

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

		Total	xx	xx
	11	Other Payments	0	0
	12 Bank Balances (cash book bank balance)			
		Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
			Kshs	Kshs
		<i>Cooperative Bank, Yala Branch A/C no.</i>	xxx	xxx
			xxx	xxx
			xxx	xxx
		Total	xxx	xxx
	13 CASH IN HAND)			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
		Sale of tender	xxx	xxx

Reports and Financial Statements

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

		Hire of graders	xxx	xxx	
		Hire of hall	xxx	xxx	
		Other receipts (specify)	xxx	xxx	
		Total	xxx	xxx	
			<i>[Provide cash count certificates for each]</i>		
	14				
	OUTSTANDING				
	IMPRESTS				
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		<i>Name of Officer</i>	xxx	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx	xxx
		<i>Name of Officer</i>	xxx	xxx	xxx
		Total			xxx
	15 Cash				
	equivalents (short-				
	term deposits)				

Reports and Financial Statements

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

		Bank accounts	6,548,839.00	-	
		Cash in hand	xxx	-	
		Cash equivalents (short-term deposits)	xxx	-	
		Imprest	xxx	-	
		Receivables	xxx	-	
		Payables	xxx	-	
		Total	xxx	-	
		<i>[Provide short appropriate explanations as necessary]</i>			
	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	-	
		Receivables	xxx	-	
		Payables	xxx	-	
		Total	xxx	-	

Reports and Financial Statements

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

	18	OTHER DISCLOSURES			
		18.1 FIXED ASSET REGISTER			
ASSET CODE	DESCRIPTION	SERIAL NO.	USER	SUB-CLASS	COST
001	CDF office building		CDFC	LAND AND BUILDING	5,011,958.00
002	CDF VEHICLE- Land rover Defender SWAGON	REG.NO.GKA 872V	CDFC	MOTOR VEHICLE	4,215,000.00
003	MOTOR GRADER -KOMATSU GD521A-1	SERIAL NO.10421 CHASIS NO.10421 ENGINE NO.122632	CDFC	MOTOR GRADER	15,660,000.00
004	HP COMPAQ DESK TOP &HP1706 17"LCD MONITOR	HUB7260617	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	72,000.00
005	HP LASERJET 1020 PRINTER	CNCKY91998	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	13,000.00
006	DC5100MT COMPAQ &17"TFT MONITOR	HUB726064F	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	72,000.00
007	HP LASERJET 1018 PRINTER	CNC1J23308	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	13,000.00
008	HP COMPAQ DESK TOP &HP1706 17"LCD MONITOR	HUB7230T0S	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	77,620.00

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009	HP LASERJET 1020 PRINTER	CNCOH81026	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	13,920.00
010	NASHUATEC MP 1600 PHOTOCOPIER MACHINE	L6887260285	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	145,900.00
011	HP COMPAQ DESKTOP &HPLE 1851WLCD MONITOR	CZCO215W9H	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	From CDF secretariat
	824 PANASONIC PABX AND EXTENTIONS & SIX TABLE SETS	KX /TES824	MANAGER/CDFC STAFF	COMPUTERS & PERIPHERALS	
012	CONFERENCE TABLE		CDFC	FURNITURE & FITINGS	290,000.00
013	EXECUTIVE TABLE		CDFC	FURNITURE & FITINGS	88,000.00
014	COFFEE TABLE		CDFC	FURNITURE & FITINGS	25,000.00
015	LEATHER SOFA SET		CDFC	FURNITURE & FITINGS	170,000.00
016	CONFERENCE CHAIRS		CDFC	FURNITURE & FITINGS	231,000.00
017	FILE CABINETS		CDFC		
018	CAMERA-SONY CYBER-SHOT		CDFC	OTHER EQUIPMENTS	From CDF SECRETARIAT
019	WATER DISPENSER	JDSH106113576	CDFC	OTHER EQUIPMENTS	
020	HIGH BACK EXCECUTIVE CHAIR		CDFC	FURNITURE & FITINGS	14,853.00
021	OFFICE STAPLER		CDFC		3,950.00
022	HIGH BACK EXCECUTIVE CHAIR		CDFC	FURNITURE & FITINGS	14,853.00

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		DISBURSEMENTS FROM THE BOARD			
		AIE NO A711859		17,630,563.00	
		AIE NO 709836		44,076,408.20	
		AIE NO A709906		2,000,000.00	
		AIE NO A735851		32,874,745.00	