

REPUBLIC OF KENYA

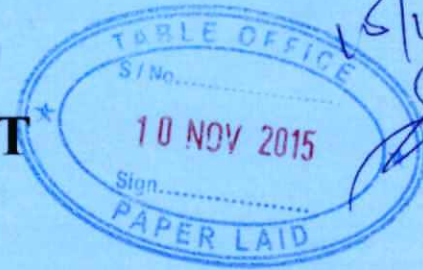


*Paper laid
By the leader of
majority party
Hon. Alex
Diala*

KENYA NATIONAL AUDIT OFFICE

*on Tuesday
15/11/2015*

REPORT



PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
NAROK SOUTH 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 - NAROK SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Narok South Constituency 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, and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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, and submit the audit 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 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 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. Transfers to Other Government Institutions

- (i) The statement of receipts and payments reflects nil balances under "transfers to other Government units" item. However, note 7 reflects transfer balance of Kshs.49,336,954 under the item "transfer to the other government units".

Further, the statement of receipts and payments for the year ended 30 June 2014 reflects a surplus of Kshs.2,055,663.10 which does not include payment of Kshs.49,336,954 to other Government units.

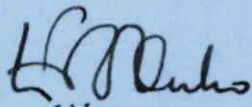
- (ii) Although Note 7 to the financial statements indicates transfers to other government units amounting to Kshs.49,336,954, no evidence has been produced to confirm the receipt and use of these funds as approved.

Further, no bank statements were presented to confirm that accounts were opened to receive them as required by Constituencies Development Fund Act, 2013.

In the circumstances, the completeness and accuracy of the statement of receipts and payments as at 30 June 2014 could not be confirmed.

Qualified Opinion

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



Edward R.O. Ouko, CBS
AUDITOR -GENERAL

Nairobi

07 October 2015

[30TH SEPTEMBER 2014]

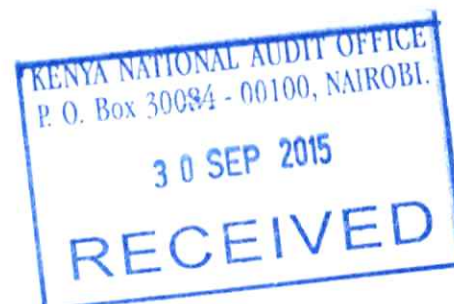


CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH

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

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	William Saitoti
3	District Accountant	Rufus Mburu

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- 1 TALALA BARTA- CDFC CHAIRMAN
- 2 DAVID MANTIRRA - MEMBER
- 3 STANLEY MALETO- MEMBER
- 4 NORAH CHESANG- MEMBER
- 5 ALICE BOR- MEMBER
- 6 LEDIDI SAMMY- MEMBER
- 7 KUNTURRA OLE KESHE- MEMBER
- 8 JULIANA MASHATI- MEMBER

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P O. Box 99
Ololulunga

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone (254) 721 814169
E-mail: naroksouth@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. National Bank Narok Branch Ac no

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

(b) 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 – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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 Narok South *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 Narok South *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 Narok South *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 Narok South *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 Narok South *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 Narok South *CDF* financial statements were approved and signed on 15-sept 2014.


Talal Barta
Chairman - CDFC




William Saitoti
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,149,661	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		82,149,661	
PAYMENTS			
Compensation of Employees	4	1,524,070	
Use of goods and services	5	1,905,525	
Committee Expenses	6	3,179,700	
Transfers to Other Government Units	7		
Other grants and transfers	8	71,257,903	
Social Security Benefits	9		
Acquisition of Assets	10	16,800	
Other Payments-Strategic Plan	11	410,000	
		1,800,000	
TOTAL PAYMENTS		80,093,997.90	
SURPLUS/DEFICIT		2,055,663.10	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South CDF financial statements were approved on 15-sept 2014 and signed by:


Talala Barta
 Chairman - CDFC




William Saitoti
 Fund Account Manager

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

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)		2,055,663.10	
Cash Balances (sale of tenders, hire of grader)		0	
Outstanding Imprests			
Cash Equivalents (eg sale of tender doc held in bankers cheque)		0	
TOTAL FINANCIAL ASSETS		2,055,663.10	

REPRESENTED BY

Fund balance b/fwd 1st July...

Surplus/Deficit for the year (From stm of receipt and expenditure

2,055,663.10

Prior year adjustments

NET LIABILITIES

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South CDF financial statements were approved on 15-sept 2014 and signed by:

DATE 15th sept 2014

.....
Fund Account MANAGER
DATE 15th Sept 2014



Talala Barta

.....
CHAIRMAN CDFC
DATE 15th Sept 2014

CONSTITUENCIES DEVELOPMENT FUND - NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

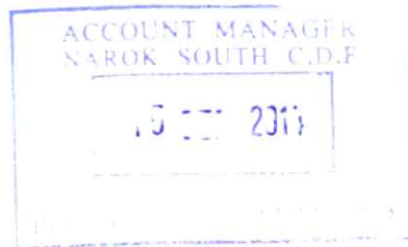
For the year ended June 30, 2014 (Kshs'000)

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,524,070	0	1,524,070	1,524,070	0	0
Use of goods and services & Committee Expenses	1,905,525	0	1,905,525	1,905,525	0	0
Interest payments	3,179,700	0	3,179,700	3,179,700	0	0
Subsidies		0			0	0
Transfers to Other Government Units	71,257,930	0	71,257,930	71,257,930	0	0
Other grants and transfers		0			0	0
Social Security Benefits	16,800	0	16,800	16,800	0	0
Acquisition of Assets	410,000	0	410,000	410,000	0	0
Other Payments	1,800,000	0	1,800,000	1,800,000	0	0
TOTALS	80,093,998	0	80,093,998	80,093,998	0	0

The Narok South CDF financial statements were approved on 17 Sept 2014 and signed by:

BS
Talala Barta
Chairman - CDFC



[Signature]
William Saitoti
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

I. 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 include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
	AIE NO. A711953	2,000,000	
Normal Allocation	AIE NO.A735537	30,859,864	
	AIE NO A735882	49,289,796	
Conditional grants			
TOTAL		82,149,661	

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	Nil	Nil
Receipts from the Sale of Vehicles and Transport Equipment	Nil	Nil
Receipts from the Sale Plant Machinery and Equipment	Nil	Nil

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

Receipts from the Sale of office and general equipment	Nil	Nil
Total	Nil	Nil

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER REVENUES**

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

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	999,552	
Basic wages of casual labour	276,480	
Personal allowances paid as part of salary		
House allowance	248,038	
Transport allowance	-	
Leave allowance	-	
Other personnel payments		
Gratuity		
Total	1,524,070	

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	231,400	
Electricity	64,400	
Water	4,810	
Office rent	-	
Communication, supplies and services		
Domestic travel and subsistence	120,000	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	438,000	
Fuel ,oil & lubricants	884,071	
Other operating expenses	110,844	
Routine maintenance – other assets	52,000	
Total	1,905,525	

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY**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	2,100,400	
Committee allowance	1,076,300	
TOTAL	3,179,700	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	19,954,195	
Transfers to secondary schools	24,900,000	
Transfers to Tertiary institutions	0	
Transfers to Health institutions	4,482,759	
TOTAL	49,336,954	

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****8. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary –Secondary	8,200,000	
Bursary –Tertiary	5,000,000	
Bursary-Special schools	-	
Mocks & CAT	-	
Water	1,000,000	
Agriculture (food security)	0	
Electricity projects	0	
Security	800,000	
Roads	3,384,921	
Sports	0	
Environment	0	
Emergency Projects (specify)-ATTACHED	3,536,028	
Total	21,920,949	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	16,800	
Total	16,800	

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	
Construction of Buildings	0	
Refurbishment of Buildings	0	
Purchase of Vehicles	0	
Purchase of Bicycles & Motorcycles	0	
Overhaul of Vehicles	0	
Purchase of Office furniture and fittings	0	
Purchase of computers ,printers and other IT equipments , photocopier	410,000	
Purchase of photocopier	0	
Purchase of other office equipments	0	
Purchase of soft ware	0	
Acquisition of Land	0	
Total	410,000	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

12. BANK BALANCES (CASH BOOK BANK BALANCE)

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>National Bank Account No 0100141832100</i>	9,931,629.8	
Total	9,931,629.8	

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

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

[Provide cash count certificates for each]

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>			0
<i>Name of Officer</i>			0
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
Total			0

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Exchange rate	2013 - 2014	2012 - 2013
		Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>			
<i>Describe the nature of deposit</i>			
<i>Describe the nature of deposit</i>			
<i>Describe the nature of deposit</i>			
Total			

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****16. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	
Cash in hand	0	
Cash equivalents (short-term deposits)	0	
Imprest	0	
Total	0	
<i>[Provide short appropriate explanations as necessary]</i>		
<i>All imprests ahas been surrendered as per the date this Financial statement was being prepared</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	
Cash in hand	0	
Cash equivalents (short-term deposits)	0	
Imprest	0	
Total	0	

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR 13/14</i>
AIE NO A711953	2,000,000
AIE NO.A735537	30,859,864
AIE NO A735882	49,289,796
<i>OTHER RECEIVABLES (SPECIFY) Nil</i>	
Total	82,149,661

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

18.3 PAYABLES

Kshs Kshs

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
AIE NO A711953	2,000,000	
AIE NO A735537	30,859,864	
AIE NO A735882	49,289,796	
	82,149,661	