REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

Paper Laid
By Hon. A. Duale (Leon)
on Wed. 11.11.2015 (PM)

REPORT

OF

THE AUDITOR-GENERAL

ON

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Sigor 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, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 (2) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1. Inaccuracy in the Financial Statements

The financial statements are reflected as presented in thousands. However, the figures are indeed presented in full without rounding off to the nearest thousand. Consequently, the figures in these financial statements are misrepresented.

2. Disbursements from CDF Board

The statement of receipts and payments reflect transfers from CDF Board to the constituency amounting Kshs.75,564,691.16 during the year under review. However, records maintained in the Ministry of Devolution and bank statements maintained by the CDF Board indicate that the cumulative disbursements for 2013/2014 financial year amount to Kshs.135,859,655. The resultant difference of Kshs.60,294,964 was not reconciled or explained. Consequently, the accuracy of the receipts totaling Kshs.75,564,691.16 for the year ended 30 June 2014 could not be confirmed.

3. Bank Balance

The statement of financial assets and liabilities reflect bank balance amounting to Kshs.9,317,255.50 as at 30 June 2014. However, the bank reconciliation statements for the month of June 2014 included unrepresented cheques amounting to Kshs.9,678,000 out of which cheques worth Kshs.548,000 were already stale as at 30 June 2014 and could not be presented for payment. No reason was provided for the failure to reverse the entries in the cash book. Further, the bank reconciliation statement had unanalyzed receipts in the bank statement not in the cashbook amounting to Kshs.220,000 and cancelled cheques totaling to Kshs.319,014 which were not reflected in the cashbook.

In the circumstances, the validity and accuracy of the cash and bank balances of Kshs.9,317,255.50 as at 30 June 2014 could not be confirmed.

4. Unsupported Revenue and Expenditure Balances

The statement of receipts and payments reflect revenue and expenditure amounting to Kshs.75,564,691 and Kshs.66,247,435.66 respectively. However, trial balance, general ledger, vote book and detailed schedules in support of the receipts and payments were not provided for audit review.

Consequently, the validity and accuracy of the receipts and payments for the year ended 30 June 2014 could not be confirmed.

5. Grants to Schools, Water Projects and Construction of Security offices

As previously reported in 2012/2013, the CDF office made disbursements in August and September 2012 to various schools and water project management committees(PMCs) totaling to Kshs.3,900,000 and Kshs.4,200,000 respectively. Further, payments were made to other PMCs for construction of security offices at Amaler police post, Tamakal and Wakor chief's offices amounting to Kshs.3,000,000, Kshs.200,000 and Kshs.500,000 respectively. Expenditure returns and tender documents were however not provided for audit review. Consequently, the propriety of the total expenditure amounting to Kshs.11,800,000 could not be confirmed and it could not be established whether or not the public got value for money spent.

Disclaimer of Opinion

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

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

31 July 2015

CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: info@cdf.go.ke
NAIROBI

Visit Our Website
http://www.cdf.go.ke

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Fax:020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2014/130

SEPTEMBER 29, 2014

Mr. Edward Ouko, CBS
Auditor General,
Kenya National Audit Office
P.O Box 30084 – 00100
NAIROBI.

KENYA NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.
30 SEP 2014
RECEIVED

Dear Sir,

RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR 2013/2014 FINANCIAL YEAR.

Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4) and 45 (4), we wish to submit 2013/2014 Sigor Constituency Annual Accounts for your necessary action.

Yours faithfully,

YUSUF MBUNO
AG. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning,
Ministry of Devolution and Planning
P.O Box 30005 - 00100
NAIROBI.

[10TH SEPTEMBER 2014]

CONSTITUENCIES DEVELOPMENT FUND – SIGOR

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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Page

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	**Stephen A. mnang'at)**
3.	District Accountant	**Henry okumu**

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. **SAMSON DAIMOI -** **CHDC CHAIRPERSON**
2. **DAVID MUTUKU –** **SUB- COUNTY COMMISSIONER**
3. **STEPHEN MNANAGT –** **FUND ACCOUNT MANAGER (ex-officio)**
4. **REUBEN LOTUMALE-** **CDFC SECRETARY**
5. **MARGARET MNANGA** **MEMBER**
6. **CHEPOCHEPOS LOYOM-** **MEMBER**
7. **JACOB LOKEDI-** **MEMBER**
8. **TIMOTHY NGIMOR-** **MEMBER**
9. **ROSALYNE TULIANYANG-** **MEMBER**
10. **HON. PHILIP ROTINO –** **PARTRON**

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 1-30603
Cdfc Building
Sigor-lomut Road
Sigor, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 725,132,194
E-mail cdfsigor@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Equity bank
   Kapenguria
   A/c no 1070296968337
   P.O BOX
   KAPENGURIA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the Sigor *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 Sigor *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 Sigor *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 Sigor *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituencyfinancial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Sigor 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 Sigor CDF financial statements were approved and signed on 2014

SIGOR CONSTITUENCY
DEVELOPMENT FUND
FUND ACCOUNT MANAGER

SAMSON DAIMOI
Chairman - CDFC

Fund Account Manager
Stephen A Mwangi

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	75,564,691.16
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		75,564,691 16
PAYMENTS		
Compensation of Employees	4	1,128,000 00
Use of goods and services	5	2,536,914.92
Committee meeting allowances	6	2,732,457.96
Transfers to Other Government Units	7	7,000,000 00
Other grants and transfers	8	52,850,062.78
Social Security Benefits	9	0
Acquisition of Assets	10	0
Other Payments	11	0
TOTAL PAYMENTS		66,247,435 66
SURPLUS/DEFICIT		9,317,255 50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Sigor CDF financial statements were approved on __________ 2014 and signed by.

SIGOR CONSTITUENCY

Samson daimoi

Chairman - CDFC

Stephen K. Mnang'at

Fund Account Manager

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

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	9,317,255.50
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		9,317,255.50
REPRESENTED BY		
Fund balance b/fwd 1st July...	16	0
Surplus/Defict for the year		9,317,255.50
Prior year adjustments	17	0
NET LIABILITIES		0

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

Samson Daimoi
Chairman - CDFC

SIGOR CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
Date............ Sign............

Fund Account Manager
Stephen A. Mnangat

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

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	1,128,000 00	0	1,128,000 00	1,128,000.00	-	100%
Use of goods and services	2,536,914 92	0	2,536,914.92	2,536,914 92	-	100%
Committee Members Expenses	2,732,457 96	0	2,732,457 96	2,732,457.96	-	100%
Transfers to Other Government Units	7,000,000 00	0	7,000,000 00	7,000,000 00	-	100%
Other grants and transfers	52,850,062 78	0	62,167,318 28	52,850,062 78	(9,317,255 50)	85%
Social Security Benefits	-	0	-		-	
Acquisition of Assets	-	0	-		-	
[redacted]	-	0	-		-	
[redacted]	-	0	-		-	
Other Payments	-	0	-		-	
TOTALS	**66,247,435.66**	-	**75,564,691.16**	**66,247,435.66**	**(9,317,255.50)**	**88%**

The Sigor CDF financial statements were approved on ___________ 2014 and signed by:

Samson Daimoi
Chairman - CDFC

Stephen A. Mnagat
Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency'sbudget 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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014
		Kshs
Normal Allocation	AIE NO: A 711957	2,000,000.00
	AIE NO: A 735587	28,225,876.40
	AIE NO...	22,669,407.38
	AIE NO......	22,669,407.38
Conditional grants	AIE NO...	-
	AIE NO...	-
	TOTAL	**75,564,691.16**

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014
	Kshs
Receipts from the Sale of Buildings	
Receipts from the Sale of Vehicles and Transport Equipment	0
Receipts from the Sale Plant Machinery and Equipment	0
Receipts from Sale of Certified Seeds and Breeding Stock	0
Receipts from the Sale of Strategic Reserves Stocks	0
Receipts from the Sale of Inventories, Stocks and Commodities	0
Disposal and Sales of Non-Produced Assets	0
Receipts from the Sale of Strategic Reserves Stocks	0
	0
Total	00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs
Basic salaries of permanent employees	0
Basic wages of casual labour	1,128,000.00
Basic wages of temporary employees	0
Personal allowances paid as part of salary	0
Personal allowances paid as reimbursements	0
Personal allowances provided in kind	0
Pension and other social security contributions	0
Compulsory national social security schemes	0
Compulsory national health insurance schemes	0
Social benefit schemes outside government	0
Other personnel payments	0
Total	**1,128,000.00**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs
Utilities, supplies and services	250,000.00
Communication, supplies and services	0
Domestic travel and subsistence	0
Foreign travel and subsistence	0
Printing, advertising and information supplies & services	0
Rentals of produced assets	0
Training expenses	0
Hospitality supplies and services	0
Insurance costs	0
Specialised materials and services	0
Office and general supplies and services	0
Other operating expenses	0
Routine maintenance – vehicles and other transport equipment	1,286914.92
Routine maintenance – other assets	1,000,000.00
Total	**2,536,914.92**

6. COMMITTEE EXPENSES

	Description	2013 - 2014
		Kshs
2210802	Other committee expenses (M&E)	2,132,457.96
2210809	Committee allowance	600,000.00
		0
	TOTAL	2732457.96

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs
Transfers to Central government entities: Transfers toprimary schools (3,250,000.00) Transfers to secondary schools (3,050,000.00) Transfers to Tertiary institutions (700,000.00)	
	7,000,000
Transfers to Counties	
(insert name of budget agency)	0
(insert name of budget agency)	0
TOTAL	**7,000,000.00**

8. OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014
		Kshs
2640101	Bursary -Secondary	8,165,503.58
2640102	Bursary -Tertiary	6,770,485.00
2640104	Bursary-Special schools	-
2640105	Mocks & CAT	-
2640504	water	11,612,152.00
2640505	food security(AGRICULTURE)	5,729,488.00
2640506	Electricity	-
2640507	Security	-
2640508	Roads	13,064,691.00
2640509	Sports	1,421,638.60
2640510	Environment	1,421,638.60
2640511	HEALTH	1,100,000.00
2640200	Emergency Projects	3,564,466.00
	Total	**52,850,062.78**

9 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs
Government pension and retirement benefits	0
Social security benefits in cash and in kind	0
Employer Social Benefits in cash and in kind	0
Total	**00**

10. ACQUISITION OF ASSETS

Non-Financial Assets	2013 - 2014 Kshs
Purchase of Buildings	0
Construction of Buildings	0
Refurbishment of Buildings	0
Construction of Roads	0
Construction and Civil Works	0
Overhaul and Refurbishment of Construction and Civil Works	0
Purchase of Vehicles and Other Transport Equipment	0
Overhaul of Vehicles and Other Transport Equipment	0
Purchase of Household Furniture and Institutional Equipment	0
Purchase of Office Furniture and General Equipment	0
Purchase of Specialised Plant, Equipment and Machinery	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0
Research, Studies, Project Preparation, Design & Supervision	0
Rehabilitation of Civil Works	0
Acquisition of Strategic Stocks and commodities	0
Acquisition of Land	0
Acquisition of Intangible Assets	0
Financial Assets	0
Domestic Public Non-Financial Enterprises	0
Domestic Public Financial Institutions	0
Foreign financial Institutions operating Abroad	0
Other Foreign Enterprises	0
Foreign Payables - From Previous Years	0
	0
Total	00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

014 (Kshs'000)

MENTS

	2013 - 2014 Kshs
	0
	0
serves	0
ntingency Reserves	0
l Transfers to Non-Financial Public Enterprises	0
tal Transfer to Public Financial Institutions and terprises	0
Capital Transfer to Private Non-Financial Enterprises	0
Other expenses	00
Domestic Accounts	

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs
EQUITYBANK, Account No: 11070296968337. KHS	-	-	18,842,044.20
Total			**18,842,044.20**

13. CASH IN HAND

	2013 - 2014 Kshs
	0
	0
Location 1	0
Location 2	0
Location 3	0
Other Locations (*specify*)	**00**
Total	

[Provide cash count certificates for each]

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

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	*Amount Taken*	*Amount Surrendered*	*Balance*
	Kshs	*Kshs*	*Kshs*
NONE	0	0	0
Total			**00**

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	**Amount in foreign currency**	**Exchange rate**	**2013 - 2014**
			Kshs
NONE	0		0
Total			**00**

16. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014
	Kshs
Bank accounts	0
Cash in hand	0

Cash equivalents (short-term deposits)	0
Impress	0
Receivables	0
Payables	0
	0
Total	**000**

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT	*FINANCIAL YEAR*
NIL	*2013/2014*
OTHER RECEIVABLES (SPECIFY)	
NONE	*NIL*

000

18.3 PAYABLES

Kshs
0
0
0
0
00

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO	*AMOUNT*	*FINANCIAL YEAR*