

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Laid
By the Leader
of majority
Party, Hon
Allen Dnake
on Tuesday
27/10/2015
LEG

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BOMACHOGE BORABU 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 – BOMACHOGE BORABU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Bomachoge Borabu Constituency set out on pages 4 to 15, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya, 2010. 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.

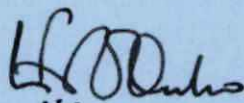
Basis for Qualified Opinion

Outstanding Imprests

The cash and cash equivalents balance of Kshs.9,330,322 as at 30 June 2014 includes outstanding imprests totalling to Kshs.532,679 which ought to have been accounted for or surrendered by the same date. Management did not explain why imprests were not accounted for by 30 June 2014 and therefore contravened the existing regulations on issuance and accountability of imprests.

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 Bomachoge Borabu Constituency Development Fund as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and complies with Public Finance Management Act, 2012 and the Constituency Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

23 September 2015



CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU

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 – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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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	Cynthia Robi
3.	District Accountant	Carrylus Oyugi Ogola

(d) Fiduciary Oversight Arrangements

1. Thomas Nyamache	Male nominee (Youth)	Member
2. Jared Okemwa	Male nominee	Member
3. Joel Omagwa Oanda	Male Nominee	Chairman
4. Jenipher Masiko	Female Nominee (Youth)	Member
5. Mary Wilta Kwamboka	Female Nominee	Member
6. Margaret Ong'ayo	Female Nominee	Member
7. Benson Oirere Nyaundi	Male Nominee	Member
8. Samwel Ombaso	Male Nominee	Member
9. Kaburu Kaimba	National Government official	Member
10. Cynthia Robi	Officer of the Board	Ex-officio
11. Hon. Joel Onyancha	Area Member of NA	Ex-officio

**CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

(e) Entity Headquarters

P.O. Box 132 -40210
Mogonga-Etago Road
Kenyenyia, Kisii

(f) Entity Contacts

Telephone: (254) 727 389 947
E-mail: cdfbomachogeborabu@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

- Bomachoge Borabu CDF
1. Equity Bank Ltd
P.O.BOX 2775
KISII Branch
A/C: 0510261667643

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

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 BOMACHOGE BORABU 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 BOMACHOGE BORABU 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 BOMACHOGE BORABU 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 BOMACHOGE BORABU 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 BOMACHOGE BORABU 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 BOMACHOGE BORABU CDF financial statements were approved and signed on 22nd Sep, 2014.

**Joel Oanda Omagwa
Chairman - CDFC**


**Cynthia Robi
Fund Account Manager**

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU**CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014****STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	38,215,149	
TOTAL RECEIPTS		38,215,149	
PAYMENTS			
Compensation of Employees	2	399,800	
Use of goods and services	3	1,444,552	
Committee meeting allowances	4	992,700	
Transfers to Other Government Units	5	10,000,000	
Other grants and transfers	6	15,953,474	
Social Security Benefits	7	-	
Acquisition of Assets	8	94,300	
TOTAL PAYMENTS		28,884,826	
SURPLUS/DEFICIT		9,330,323	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd Sep, 2014 and signed by:

.....
Fund Account MANAGER

DATE, 22/9/2014

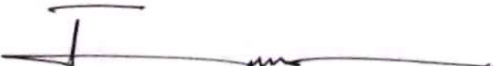
.....
CHAIRMAN CDFC

**CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU
CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2014

STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	8,797,644	
Outstanding Imprests	10	532,679	
TOTAL FINANCIAL ASSETS		9,330,323	
REPRESENTED BY			
Fund balance b/fwd. 1st July 2013			
Surplus/Deficit for the year	11	9,330,323	
NET LIABILITIES		9,330,323	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved 22nd Sep, 2014 and signed by:


Joel Oanda Omagwa

CDFC CHAIRMAN


 Cynthia Robi
 FUNDS
 ACCOUNT
 MANAGER

STATEMENT OF CASH FLOWS

	Note	2013-2014	2013-2014	2012-2013
		Kshs	Kshs	Kshs
RECEIPTS FROM OPERATING ACTIVITIES				
Transfers from CDF board-AIEs' Received	1	38,215,149	38,215,149	
PAYMENTS FOR OPERATING ACTIVITIES				
Compensation of Employees	2	399,800		
Use of goods and services	3	1,444,552		
Committee meeting allowances	4	992,700		
Transfers to Other Government Units	5	10,000,000		
Other grants and transfers	6	15,953,474	(28,790,526)	
Net cash flow from operating activities			9,424,623	
CASH FLOW FROM INVESTING ACTIVITY				
Acquisition of Assets	8	94,300	(94,300)	
NET INCREASE IN CASH AND CASH EQUIVALENTS			9,330,323	
CASH AND CASH EQUIVALENTS at beginning			0	
CASH AND CASH EQUIVALENTS at end			9,330,323	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22nd Sep, 2014 and signed by:



Fund Account MANAGER
DATE, 22/9/2014





CHAIRMAN CDFC

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	864,000.00	(352,000.00)	512,000.00	399,800.00	-269,002.00	47.46
Use of goods and services	1,862,852.00	-	1,862,852.00	1,444,552.40	-359,204.00	80.72
Interest payments	-	-	0.00	-	0.00	-
Subsidies	-	-	0.00	-	0.00	-
Transfers to Other Government Units	30,164,466.00	(13,300,000.00)	16,864,466.00	10,000,000.00	-7,659,666.00	54.58
Other grants and transfers	26,332,023.00	(7,800,000.00)	18,532,023.00	15,953,474.00	-2,130,365.00	88.50
Social Security Benefits	-	-	0.00	-	3,000.00	-
Acquisition of Assets	150,000.00	(500,000.00)	-350,000.00	94,300.00	-255,700.00	(26.94)
Other Payments(committee allowance)	17,056,957.00	(16,262,457.00)	794,500.00	992,700.00	198,200.00	99.12
TOTALS	76,430,298.00	-	38,215,841.00	28,884,826.40	-9,331,014.60	38.16

The BOMACHOGE BORABU CDF financial statements were approved 22nd Sep, 2014 and signed by:


Joel Omagwa
Chairman - CDFC


for Cynthia Robi
Fund Account Manager

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

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. 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 – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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 – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO... A735684	2,000,000	-
	AIE NO.....A735755	36,215,149	-
	TOTAL	38,215,149	-

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	360,000	-
Personal allowances paid as part of salary	32,000	-
Compulsory national social security schemes	3,000	-
Compulsory national health insurance schemes	4,800	-
Total	399,800	-

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	25,368	-
Communication, supplies and services	48,000	-
Domestic travel and subsistence	95,540	-
Printing, advertising and information supplies & services	28,508	-
Training expenses	763,154	-
Hospitality supplies and services	20,610	-
Office and general supplies and services	89,700	-
Other operating expenses(strategic plan)	7,113	-
Routine maintenance – vehicles and other transport equipment	366,560	-
Routine maintenance – other assets	-	-
Total	1,444,553	-

4. COMMITTEE EXPENSES

CDFC Meeting allowance	992,700
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5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Secondary Project	1,400,000	
Transfers to Primary School Project	8,600,000	
TOTAL	10,000,000	-

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

6. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	10,965,000	-
Other capital grants and transfers	4,988,474	-
Total	15,953,474	-

7. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	94,300	-
Total	94,300	-

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

9 BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>EQUITY BANK</i>		-		-
<i>BOMACHOGE BORABU CDF, Account No 0510261667643.</i>	-	-	-	-
Total	12,531,437		8,797,643	-

UTS	IMPREST			
TAN	Outstanding –Cynthia Robi			532,679
DIN	TOTAL			9,330,322

G IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>Cynthia Robi</i>	532,679	-	532,679
Total	532,679		532,679

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

11 OTHER IMPORTANT DISCLOSURES

a. FIXED ASSETS REGISTER

FIXED ASSETS RECORD FOR BOMACHOGE BORABU CONSTITUENCY

CDF BOARD SECRETARIAT ASSETS UNDER CUSTODY OF FUND ACCOUNT MANAGER

(Equipment, Furniture, Fittings & Fixtures, Vehicles, Building, Land.)

Region / Province: Nyanza Constituency: BOMACHOGE BORABU County: Kisii

	Asset Description	Serial/Identification No. (If applicable)	Purchase Date	Purchase Cost	Asset Tag No	QUANTITY	Exact Physical Location	Usability Condition & Other Comments
1.	Metal Chairs Maroon in Colour	None	None	None	None	6	Kenya Office	Good
2.	Plastic Chairs Green in Colour	None	None	None	None	11	Kenya Office	Good
3.	Small wooden tables with draws	None	None	None	None	3	Kenya Office	Good
4.	Arm chairs made of wood	None	None	None	None	2	Kenya Office	Good
5.	Shelves made of wood	None	None	None	None	1	Kenya Office	Good
6.	Tender boxes	None	None	None	None	2	Kenya Office	Good
7.	Office table executive Brown in Colour	CDF/71102/011	None	None	None	2	Kenya Office	Good
8.	Office chair executive Brown in Colour	None	None	None	None			
9.	Office tables with draws both side	None	None	None	None	2	Kenya Office	Bad
10.	Conference tables	None	None	None	None	3	Kenya Office	Good

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

11.	Cupboard made of wood	None	None	None	None	1	Kenya Office	Bad
12.	Small table	None	None	None	None	1	Kenya Office	Good
13.	Benches Made of wood	None	None	None	None	3	Kenya Office	Good
14.	Printer HB-Laser Jet	CNCJH39550	H/O	H/O	CDF/71102/003	1	Kenya Office	Good
15.	System unit HP pro-3010-MT	CZC0052Z8X	H/O	H/O	CDF/71102/002	1	Kenya Office	Good
16.	Monitor system & key board	CNC951QHFS	H/O	H/O	CDF/71102/005	1	Kenya Office	Good
17.	Vehicle Land Rover Registration Number	GKA 949U	None	None	None	1	Kenya Office	Good
18.	Office cabinet	None	None	None	CDF/71102/014			

Prepared By: *Paul Kipdag Magut*
 Sign: *[Signature]* Date:

Approved By: *Chairman CDF*
 Sign: *[Signature]* Date:

CONSTITUENCIES DEVELOPMENT FUND – BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

12 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>38,215,149.00</i>	<i>2013/2014</i>

13 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>AIE NO...735684</i>	<i>2,000,000.00</i>	<i>2013-2014</i>
<i>AIE NO...A735755</i>	<i>36,215,149.00</i>	<i>2013-2014</i>
	<i>38,215,149.00</i>	