

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

**REPORT**

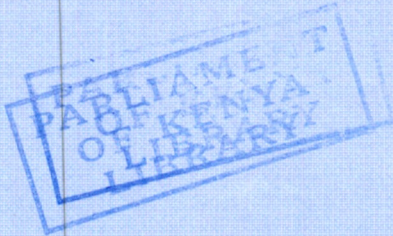
**OF**

**THE AUDITOR-GENERAL**

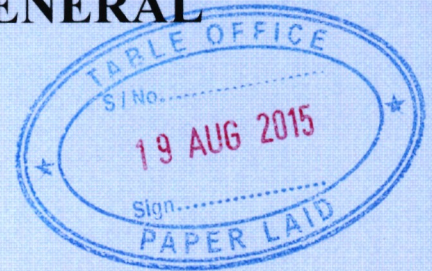
**ON**

**THE FINANCIAL STATEMENTS  
OF CONSTITUENCIES DEVELOPMENT FUND-  
EMBAKASI EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



*Paper Laid  
By Hon. A. S. S. (KBM)  
on need. 19.08.2015  
(Pro) Mmm*





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014**

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Embakasi East Constituency set out on pages 4 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, summary statement of appropriation, 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 (1) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing (ISA). 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 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 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 to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **Accuracy of the Financial Statements**

The statement of receipts and payments reflects total payments amounting to Kshs.20,148,230.56. It was noted that some of the figures included in the statement of receipts and payments differed with the figures in the analysis provided to support the figures as shown below:

<b>Expenditure Item</b>	<b>Amount as per the statement of receipts and payments Kshs.</b>	<b>Amounts as per analysis Kshs.</b>	<b>Difference Kshs.</b>
Employee compensation	439,833	443,833	4,000
Utilities and supplies	470,000	254,860	215,140
Bursaries	12,337,000	12,365,000	28,000

Consequently, the completeness and accuracy of the figures presented for audit could not be ascertained.

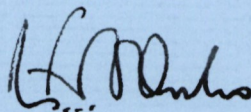
#### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of 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 and comply with the Constituency Development Fund Act, 2013.

#### **Other Matter**

##### **Bursaries Allocation and Disbursements**

The statement of receipts and payments reflects an amount of Kshs.15,764,141, which includes an amount of Kshs.12,337,000 relating to bursaries. However, bursary cheques totalling to Kshs.592,880 had not been presented by 30 June 2014. No reason had been given for the failure to present the cheques.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**12 May 2015**

[20<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector  
Accounting Standards (IPSAS)**

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

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

### **(b) Key Management**

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Susan Nthiiri</b>
3.	District Accountant	<b>Vitalis Obunga</b>

### **(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

- |     |                          |          |  |
|-----|--------------------------|----------|--|
| 1.  | Susan nthiiri            | 24629144 | Fund Account Manager,                    |
| 2.  | Martin o phiri,          | 7128444  | chairman                                 |
| 3.  | Christine melewa torome, | 22692798 | District Officer                         |
| 4.  | Milton mwondi Eboyi,     | 21055995 | Youth Male Representative                |
| 5.  | Judith akinyi Onyango,   | 3464526  | NGO Representative                       |
| 6.  | William Okindo obwoma,   | 21787285 | persons with disabilities representative |
| 7.  | Naomi wanjiru Irungu,    | 13311044 | women representative                     |
| 8.  | Maureen Tabitha mutinda, | 23179199 | women representative                     |
| 9.  | Granton mghanga nyambu,  | 0085292  | men representative                       |
| 10. | Knight medza kaingu,     | 2252363  | youth female representative              |

### **(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**  
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P.O. Box 19137-00501  
Green Span Mall  
2<sup>nd</sup> Floor  
Along Donholm Road, off Outering Road  
Nairobi, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254) 0704456061  
E-mail: embakasiestcdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

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

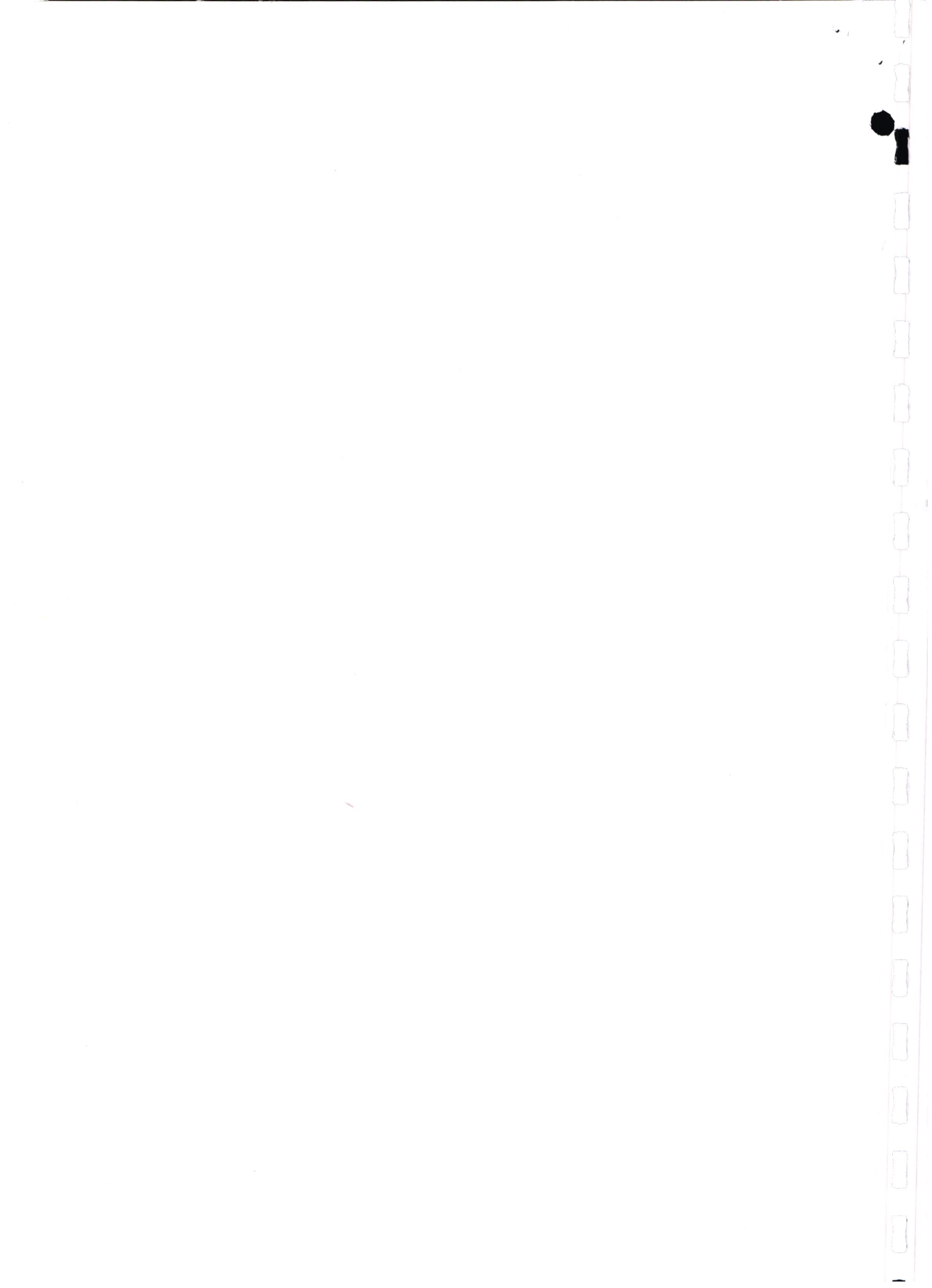
1. Equity Bank  
Embakasi Branch  
P.O BOX  
Nairobi  
...  
...  
...

**(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 Embakasi East *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 Embakasi East *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 Embakasi East *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 Embakasi East *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 Embakasi East *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 Embakasi East *CDF* financial statements were approved and signed on Sept 2014.



**Granton Nyambu**  
**Chairman - CDFC**



**Susan Nthiiri**  
**Fund Account Manager**




**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**  
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**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	44,836,946.50	
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
		<b>25,102,546.60</b>	
<b>TOTAL RECEIPTS</b>			
<b>PAYMENTS</b>			
Employee compensation	4	439,833.00	
Use of goods and services	5	2,560,333.33	
Committee Expenses	6	1,326,000.00	
Transfers to Other Government Units	7	-	
Other grants and transfers	8	15,764,141.76	
Social Security Benefits	9	2,800.00	
Acquisition of Assets	10	-	
Other Payments	11	23,909.00	
		<b>20,148,230.56</b>	
<b>TOTAL PAYMENTS</b>			
		<b>4,954,316.04</b>	
<b>SURPLUS/DEFICIT</b>			

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

  
**Granton Nyambu**  
**Chairman - CDFC**

  
**Susan Nthiiri**  
**Fund Account Manager**




**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**  
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**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	4,954,316.04	
Cash Balances (sale of tenders,hire of grader)	13		
Outstanding Imprests	14		
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15		
		<hr/>	
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,954,316.04</b>	
		<hr/> <hr/>	
 <b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July...</b>	16		
<b>Surplus/Deficit for the year</b>		4,954,316.04	
<b>Prior year adjustments</b>	17		
		4,954,316.04	
<b>NET LIABILITIES</b>		<hr/> <hr/>	

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

  
**Granton Nyambu**  
**Chairman - CDFC**

  
**Susan Nthiiri**  
**Fund Account Manager**



V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14) a	Adjustments (Reallocations and previous year 2012/13 balance b/f) b	Final Budget c=a+b	Actual Payments d	Budget Utilization Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,072,788.00	0	1,072,788.00	439,833.00	632,955	59%
Use of goods and services	2,618,286.40	0	2,618,286.40	2,560,333.33	57,931.07	2.21%
Committee Member Expenses	1,512,000.00	0	1,512,000.00	1,326,000.00	186,000.00	12.3%
Subsidies						
Transfers to Other Government Units	33,942,759.00	0	33,942,759.00	0	33,942,759.00	0
Other grants and transfers	18,745,930.60	0	18,745,930.60	15,764,141.76	2,981,788.84	15.90%
Social Security Benefits	9,600.00	0	9,600.00	4,160.00	5,440.00	56%
Acquisition of Assets	4,500,000.00	0	4,500,000.00	0	4,500,000.00	0
Other Payments	0	0		0	0	100%
<b>TOTALS</b>	<b>62,401,364.00</b>	<b>0</b>	<b>62,401,364.00</b>	<u>20,148,230.56</u>	<b>42,253,133.44</b>	<b>100%</b>

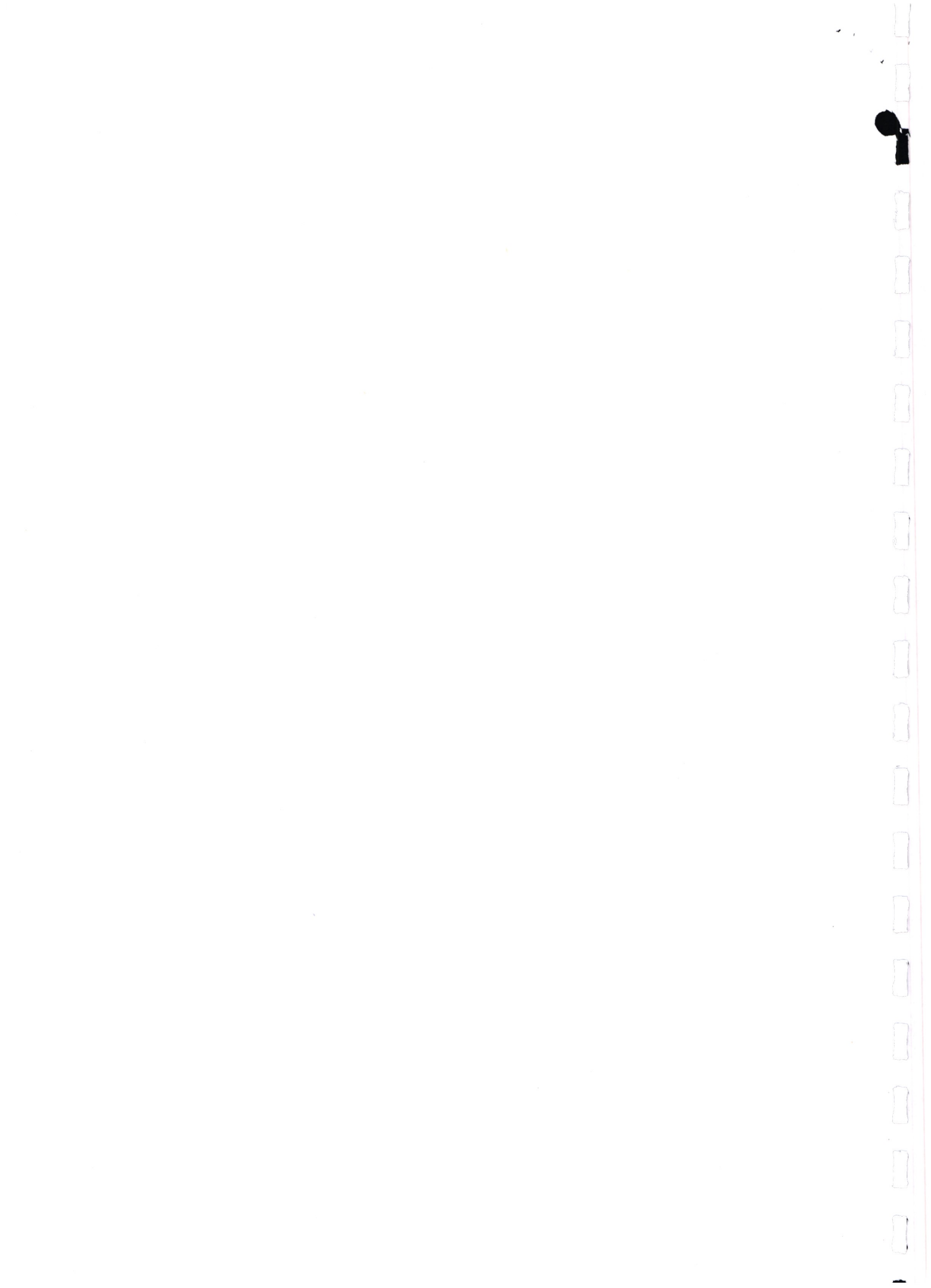
The Embakasi East CDF financial statements were approved on Sept 2014 and signed by:



Granton Nyambu  
Chairman - CDFC



Susan Nthiri  
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



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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 – EMBAKASI EAST CONSTITUENCY

### Reports and Financial Statements

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

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#### *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 – EMBAKASI EAST CONSTITUENCY**  
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**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...	2,000,000.00	0
	AIE NO.....	22,960,545.60	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	<b>TOTAL</b>	<b>24,960,545.60</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		0
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
<b>Total</b>	<b>-</b>	<b>0</b>



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

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	0
Rents	-	0
Sale of tender documents	142,001.00	0
Other Receipts Not Classified Elsewhere (specify)	-	0
<b>Total</b>	<b>142,001.00</b>	<b>0</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	439,833.00	0
Basic wages of casual labor	-	
<b>Personal allowances paid as part of salary</b>		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
Gratuity		
<b>Total</b>	<b>439,833.00</b>	<b>0</b>

**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	470,000.00	
Electricity		
Water		
Office rent		
Communication, supplies and services	150,000.00	
Domestic travel and subsistence		
Printing, advertising and information supplies & services	300,000.00	
Rentals of produced assets		
Training expenses	1,219,333.33	
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	150,000.00	
Fuel ,oil & lubricants		
Other operating expenses	271,000.00	
Routine maintenance – other assets		
<b>Total</b>	<b><u>2,560,333.33</u></b>	

**6. COMMITTEE EXPENSES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>

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

Other committee expenses	644,000.00	
Committee allowance	682,000.00	
<b>TOTAL</b>	<b>1,326,000.00</b>	

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools		
Transfers to secondary schools		
Transfers to Tertiary institutions		
Transfers to Health institutions		
<b>TOTAL</b>	<b>-</b>	

**8. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary –Secondary	12,337,000.00	
Bursary –Tertiary	2,029,500.00	
Bursary-Special schools		
Mocks & CAT		



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Water		
Agriculture (food security)		
Electricity projects		
Security		
Roads		
Sports		
Environment	158,372.00	
Emergency Projects (specify)	1,239,269.76	
<b>Total</b>	<u>15,764,141.76</u>	-

**9. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to NSSF	4,160.00	
<b>Total</b>	4,160.00	-

**10. ACQUISITION OF ASSETS**

<b><u>Non Financial Assets</u></b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings		
Purchase of computers ,printers and other IT equipments		
Purchase of photocopier		
Purchase of other office equipments		

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Purchase of soft ware		
Acquisition of Land		
<b>Total</b>		

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**


**12. BANK BALANCES (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank Embakasi Branch A/C no 1320261125247</i>	4,954,316.04	
<b>Total</b>	4,954,316.04	

**13. CASH IN HAND**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	xxx	
Hire of graders	xxx	
Hire of hall	xxx	
Other receipts (specify)	xxx	
<b>Total</b>	<b>xxx</b>	

*[Provide cash count certificates for each]*

**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**

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**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>			
<i>Name of Officer</i>			
<i>Name of Officer</i>			
<i>Name of Officer</i>			
<i>Name of Officer</i>			
<i>Name of Officer</i>			
<b>Total</b>			

**15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
<i>Describe the nature of deposit</i>				
<b>Total</b>			<b>xxx</b>	

**16. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		
Cash in hand		
Cash equivalents (short-term deposits)		
Imprest		
<b>Total</b>		
<i>[Provide short appropriate explanations as necessary]</i>		

**17. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>

**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**

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	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		
Cash in hand		
Cash equivalents (short-term deposits)		
Imprest		
<b>Total</b>	xxx	-

**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</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

**18.3 PAYABLES**

	<b>Kshs</b>	<b>Kshs</b>
	xxx	xxx
	xxx	xxx
	xxx	xxx
	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

*18.4 FUNDS DUE TO PROJECTS*

*18.5 DISBURSEMENTS FROM THE BOARD*

**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI EAST CONSTITUENCY**

**Reports and Financial Statements**

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

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<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

