

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

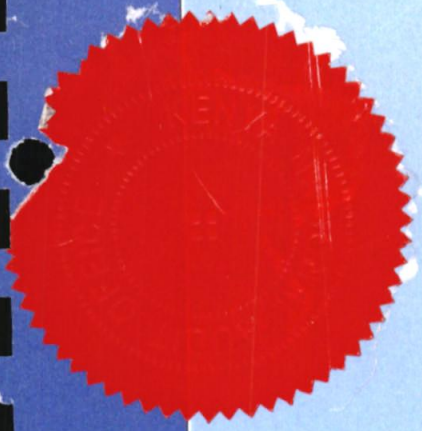
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
TETU CONSTITUENCY

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 - TETU CONSITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund – Tetu Constituency - set out on pages 4 to 17 which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, the statement of cash flows, the 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 explanation, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

The Management's Responsibility for the Financial statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with provision of section 9 (1) 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 with a view to obtaining 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 judgment, 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 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

1.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.17,260,712.50 whereas the statement of cash flows shows a cash and cash equivalents balance of Kshs.47,696,187.50, resulting in an unexplained variance of Kshs.30,435,475.

Consequently, it has not been possible to confirm the accuracy of the cash equivalents balance as at 30 June 2014.

2.0 Undelivered Transformers - Electricity Project

The Tetu CDF allocated Kshs.3,000,000 during 2010/2011 financial year under rural electrification programme for purchase and installation of transformers in the constituency. The CDF paid Kshs. 3,000,000 to Rural Electrification Authority (REA) vide cheque No. 003428 dated 11 September 2013 for the project. However, verification of the project revealed that these transformers had not been delivered. Failure to deliver the transformers may lead to loss of public funds.

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 Constituency Development Fund as at 30 June 2014, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the Constituencies Development Fund Act, 2013.

Other Matter

Unutilized Health Facility

The Tetu CDF in August 2010 started the construction of Githakwa Dispensary in Tetu Constituency. The project had been funded to the tune of Kshs.5,950,000 as at 30 June 2014. Physical verification of the project in October 2014 revealed that the construction of dispensary had been completed, however the facility was not in use. There is also a possibility that the facility may be vandalized if it is not utilized. The unutilized health facility was therefore not benefiting the community as was intended.

In the circumstances, it has not been possible to ascertain whether the project effectively and efficiently met the intended purpose.

A handwritten signature in black ink, appearing to read 'E. R. O. Ouko', written in a cursive style.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 August 2015

Draft of [2-July -2014]



CONSTITUENCIES DEVELOPMENT FUND – TETU

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 - TETU CONSTITUENCY
Reports and Financial Statements
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II. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Peter Kamau Wagereka
3.	District Accountant	Titus Gikandi Ngure

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. Samuel Ndegwa Gichuki
2. Rose Njoki
3. Anjelica Muthoni
4. Daniel Kimathi
5. Jane Githinji
6. Virginia Mumero
7. David Nduhiu
8. Stephene Wariu
9. Fund Accounts Manager
10. Sub-county Commissioner
11. Patron

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 12132
Wamagana Deputy County Commissioner Compound
Nyeri - Iththe Highway
Nyeri, KENYA

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0716-047883

E-mail: pwagereka@cdf.go.ke

(g) Entity Bankers

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

1. Co – operative Bank

Nyeri Branch

Account Number - 01141032528500

(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 - TETU CONSTITUENCY
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**III. STATEMENT OF ENTITY MANAGEMENT
RESPONSIBILITIES**

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


The Fund Account Manager in charge of the *Tetu CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the *Tetu CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Tetu 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 *Tetu 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.

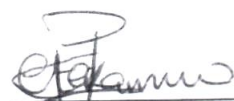
The Fund Account Manager in charge of the *Tetu* confirms that the entity has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the *Constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *entity's* financial statements were approved and signed on 30/9 2014.



Chairman - CDFC



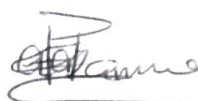
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	74,723,845.00	74,723,845.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		74,723,845.00	-
PAYMENTS			
Compensation of Employees	4	55,283.00	-
Use of goods and services	5	1,954,252.00	-
Committee meeting allowances	6	1,463,500.00	-
Transfers to Other Government Units	7	17,560,000.00	-
Other grants and transfers	8	22,722,900.00	-
Social Security Benefits	9	38,315.00	-
Acquisition of Assets	10	490,120.00	-
Other Payments	11	4,000.00	-
TOTAL PAYMENTS		44,288,370.00	-
SURPLUS/DEFICIT		30,435,475.00	-

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 30/9 2014 and signed by:



Peter Kamau Wagereka
Fund Account MANAGER



Samuel Ndegwa Gichuki
CHAIRMAN CDFC

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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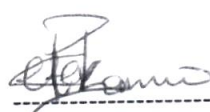
V. STATEMENT OF CASHFLOW

Receipts for operating Activities (a)			
Transfers from Other Government Entities	1	74,723,845.00	
Other Revenues	3	<u>0.00</u>	74,723,845.00
Payments for operating expenses (b)			
Compensation of Employees	4	55,283.00	
Use of goods and services	5	1,954,252.00	
Committee Expenses	6	1,463,500.00	
Transfers to Other Government Units	7	17,560,000.00	
Other grants and transfers	8	22,722,900.00	
Social Security Benefits	9	38,315.00	
Other Expenses	11	<u>4,000.00</u>	43,798,250.00
Adjusted for:			
Adjustments during the year			-
Net cashflow from operating activities (c=a-b)			30,925,595.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	
Acquisition of Assets	10	490,120.00	
Net cash flows from Investing Activities (d)			490,120.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities (e')			-
NET INCREASE/ IN CASH AND CASH EQUIVALENT (f=c+d+e)			30,435,475.00
Cash and cash equivalent at BEGINNING of the year (g)	16		17,260,712.50
Cash and cash equivalent at END of the year (h=f+g)			47,696,187.50

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 _____ 2014 and signed by:



 CDFC CHAIRMAN



 FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	17,260,712.50	-
Cash Balances (sale of tenders,hire of grader)	13	-	-
Outstanding Imprests	14	-	-
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	-
TOTAL FINANCIAL ASSETS		17,260,712.50	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	17,260,712.50	-
Surplus/Deficit for the year (from stm of receipt & expenditure			-
Prior year adjustments	17	-	-
NET LIABILITIES		17,260,712.50	-

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 _____ 2014 and signed by:

CEC Member - Finance

Principal Accounts Controller

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 30/9 2014 and signed by:


 CDFC CHAIRMAN

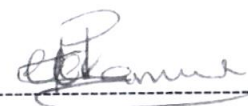

 FUND ACCOUNT MANAGER

VII. 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	55,283.00		55,283.00	55,283.00		
Use of goods and services	1,954,252.00		1,954,252.00	1,954,252.00		
Committee Members Expenses	1,463,500.00		1,463,500.00	1,463,500.00		
Transfers to Other Government Units	17,560,000.00		17,560,000.00	17,560,000.00		
Other grants and transfers	22,722,900.00		22,722,900.00	22,722,900.00		
Social Security Benefits	38,315.00		38,315.00	38,315.00		
Acquisition of Assets	490,120.00		490,120.00	490,120.00		
Other Payments	4,000.00		4,000.00	4,000.00		
TOTALS	44,288,370		44,288,370	44,288,370		

The entity financial statements were approved on _____ 2014 and signed by:


 CDFC CHAIRMAN


 FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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For the year ended June 30, 2014 (Kshs'000)

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

IX . NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM CDF BOARD

	DESCRIPTION	2013-2014	2012-2013
		KShs	Kshs
Normal Allocation	AIE NO. 709797	42,288,370.00	0.00
	AIE NO. 709915	2,000,000.00	0.00
	AIE NO. 735845	30,435,475.00	0.00
Conditional Grants	AIE NO.	-	0.00
	AIE NO.	-	0.00
	TOTAL	74,723,845.00	0.00

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	-	
Receipts from the Sale Plant Machinery and Equipment	-	
Receipts from Sale of Certified Seeds and Breeding Stock	-	
Receipts from the Sale of Strategic Reserves Stocks	-	
Receipts from the Sale of Inventories, Stocks and Commodities	-	
Disposal and Sales of Non-Produced Assets	-	
Receipts from the Sale of Strategic Reserves Stocks	-	
TOTAL	-	

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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3. OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	-	-
Basic wages of temporary employees	55,283.00	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
TOTAL	55,283	-

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	72,400.00	-
Communication, supplies and services	123,872.00	-
Domestic travel and subsistence	126,500.00	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	44,000.00	-
Rentals of produced assets	-	-
Training expenses	1,504,480.00	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	83,000.00	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
TOTAL	1,954,252.00	-

6. COMMITTEE EXPENSES

1,463,500.00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfer to primary schools	2,400,000.00	-
Transfer to Secondary Schools	5,750,000.00	-
Transfer to Tertiary Institutions	8,300,000.00	-
Transfer to Health Institutions	1,110,000.00	-
TOTAL	17,560,000.00	-

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

8. OTHER GRANTS AND OTHER PAYMENTS

Description	2013-2014 Kshs	2012-2013 Kshs
Bursary - Secondary	9,733,900.00	-
Bursary - Tertiary	2,370,000.00	-
Bursary – Special School	119,000	-
Mocks & CATS		
Water		
Food Security		
Electricity	3,000,000	-
Security	7,500,000.00	-
Roads		
Sports		
Environment		
Emergency projects		
TOTAL	22,722,900.00	-

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer Contribution to NSSF	38,315	-
TOTAL	38,315	-

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
TOTAL	-	-

11. OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
	-	-

12. BANK BALANCES (CASH BOOK BALANCE)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Cooperative Bank Nyeri Branch A/C NO:01141032528500</i>			17,260,712.50	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
TOTAL			17,260,712.50	-

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13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Sale of tender	-	-
Hire of graders	-	-
Hire of hall	-	-
Other Locations (<i>specify</i>)	-	-
TOTAL	-	-

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</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 or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
<i>Name of Officer or Institution</i>	-	-	-
TOTAL	-	-	-

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<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>	-	-	-	-
TOTAL	-	-	-	-

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16. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
TOTAL	-	-

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
TOTAL	-	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSET REGISTER

18.2 RECEIVABLES FROM THE BOARD & OTHER RECEIVABLES

	Kshs
Second Trance for 2013/2014	27,952,716.00
Prefabricated House	4,482,759.00
TOTAL	32,435,475.00

