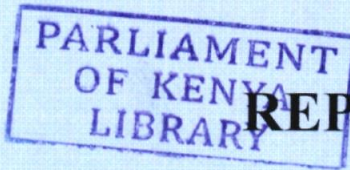


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

Paper Laid
By Hon. A. Suake (com)
on Wed. 05.08.2015
(pm) Mmm

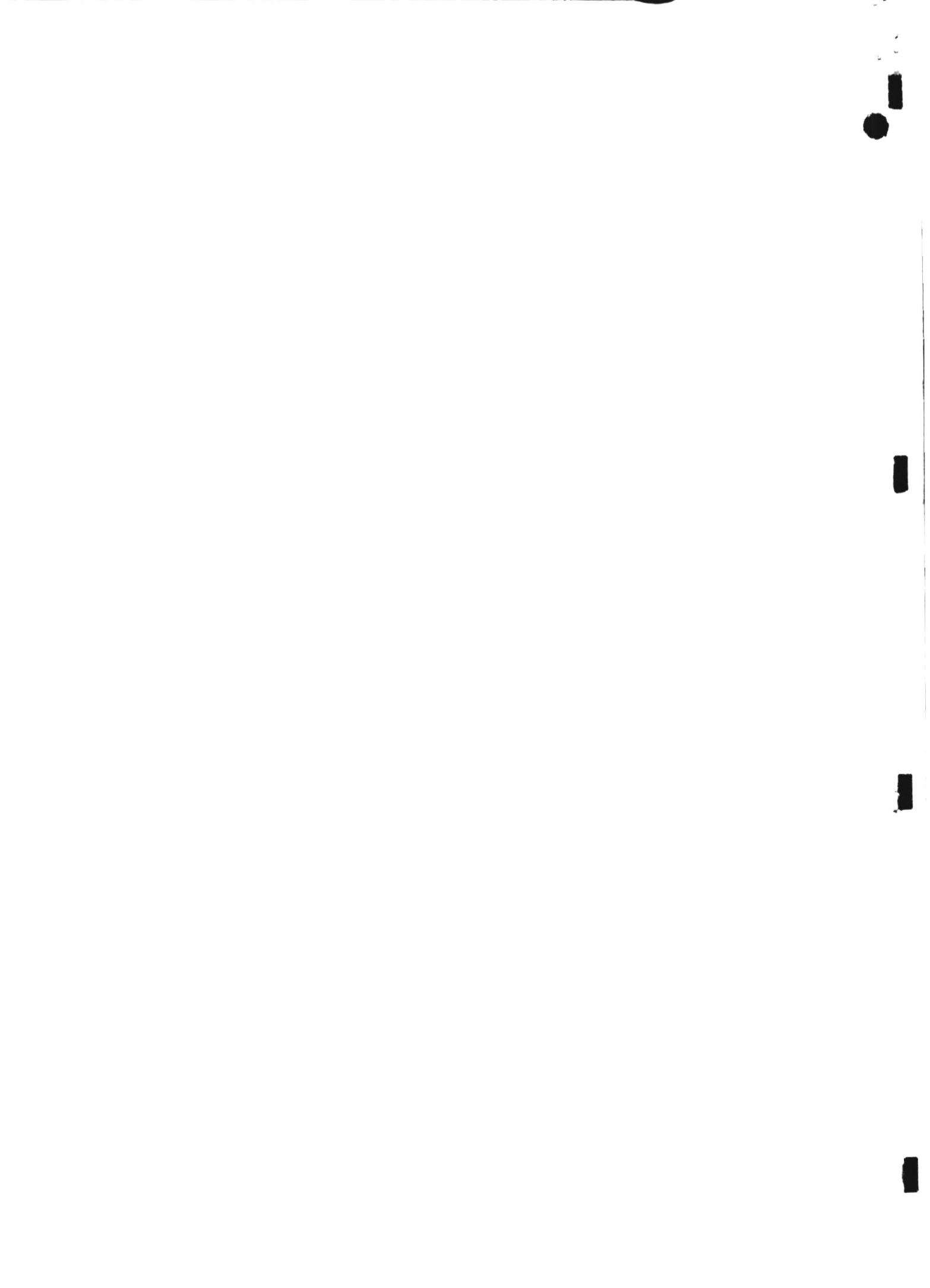
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND- EMBAKASI SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund -Embakasi South Constituency set out on pages 4 to 18, which comprise the statement of financial assets and liabilities as at 30 June, 2014, the statement of receipts and payments, a 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.

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 its 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. 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 Fund'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 and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The statement of receipts and payments reflect total receipts of Kshs.26,314,733 and total expenditure of Kshs.19,404,338. It was however noted that the Fund had not prepared a trial balance or a general ledger. It was further noted that the cash book was not properly updated. Consequently, the completeness and accuracy of the financial statements could not be confirmed.

2. Cash and Cash Equivalents

The statement of receipts and payments reflect a surplus of Kshs.6,910,395 and net cash balance of a similar amount as at 30 June 2014. However, review of the cash books and bank reconciliation show that the cash book balance was Kshs.9,093,296. The difference of Kshs.2,182,901 has not been reconciled or explained.

3. Compensation for Employees

The statement of receipts and payments reflect an amount of Kshs.169,800 under compensation for employees. However, included in the amounts is Kshs.93,000 that was paid to a security guard and a cleaner whose employment is contrary to the guidelines issued by the CDF Board. In addition, the amount does not include Kshs.12,939 due to an employee. Further, the CDF's payroll was not properly maintained. Consequently, its completeness and accuracy could not be confirmed.

4. Supporting Documents for Expenditures

The statement of receipts and payments reflect an amount of Kshs.1,529,928 and Kshs.950,000 under use of goods and services and committee meeting allowances respectively. However, no supporting documents and analysis was provided for the expenditure. Consequently, the validity of the expenditure could not be ascertained.

5. Acquisition of Assets

The statement of receipts and payments reflect payments amounting to Kshs.1,643,310 under acquisition of assets as at 30 June 2014. However, included in the amount is Kshs.796,150, which relates to routine maintenance of assets. Further, a physical verification of the acquired assets revealed that out of the thirty (30) chairs that had been procured, only twenty (20) were in existence and ten (10) chairs worth Kshs.60,000 could

not be accounted for. It was also noted that the Fund does not maintain a fixed assets register.

6. Unsurrendered Imprest

The financial statements do not include an imprest outstanding from a former Fund Manager amounting to Kshs.1,250,000. The amount was meant to cater for office operations, training and Constituency Development Fund committee allowances. The completeness of the financial statements could therefore not be confirmed.

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 ended 30 June 2014, in accordance with International Public Sector Accounting Standards, and comply with the Constituency Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 April 2015

[09TH SEPTEMBER 2014]

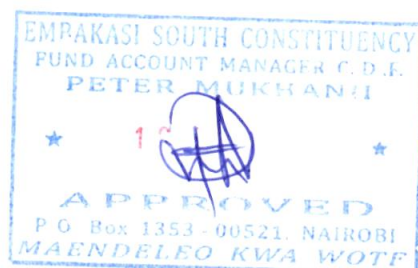


CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI SOUTH

REPORTS AND FINANCIAL STATEMENTS

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

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



CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI SOUTH 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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Peter Mukhanji
3.	District Accountant	Vitalis Obunga

(d) Fiduciary Oversight Arrangements

1. Mr.Kassim Ibrahim Abei -CDF Chairman
2. Mr.Evans Otiso -CDF Secretary
3. Mrs.Rosemary Mwanje -CDF Member
4. Mrs.Josephine Muhonja Chate -CDF Member
5. Mr.Thomas Ongeru Nyamotta -CDF Member
6. Mrs.Agneta Adhiambo Otieno -CDF Member
7. Joshua Mokaya- - CDF Member
8. Onesmas Muriuki - Assitant County Commissioner
9. Jenerika Wangerema -CDF Member



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

10. Hon. Irshad Sumra -Embakasi-South Member of Parliament
11. Mr.Peter Mukhanii -Fund Account Manager

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 1253-00521
Tajmall Building
Ground Floor
Outering road
Nairobi, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 728524023
E-mail: cdfembakasisouth@gmail.com
Website: www.go.ke

(g) Entity Bankers

- Equity Bank, Embakasi branch
- Account number **1320261985991**
- P.O. Box **1253-00521**, 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



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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

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

The Fund Account Manager in charge of the **Embakasi South CDF** accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the **Embakasi South CDF** financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the **Embakasi South CDF** further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The **Embakasi South CDF** financial statements were approved and signed on 16th July 2014.


Kassim Abei Ibrahim
Chairman - CDFC

Peter Mukhanji
Fund Account Manager



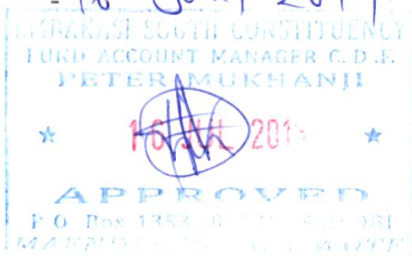
EMBAKASI SOUTH CONSTITUENCY 2013-14			
I. STATEMENT OF RECEIPTS AND PAYMENTS			
#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	26,314,733.60	26,314,733.60
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		26,314,733.60	
PAYMENTS			
Compensation of Employees	4	169,800.00	
Use of goods and services	5	1,529,928.36	
Committee meeting allowances	6	950,000.00	
Transfers to Other Government Units	7	-	
Other grants and transfers	8	15,111,300.00	
Social Security Benefits	9	-	
Acquisition of Assets	10	1,643,310.00	
Other Payments	11		
TOTAL PAYMENTS		19,404,338.36	
SURPLUS/DEFICIT		6,910,395.24	

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 16th July 2014 and signed by:

 PETER MUKHANJI
Fund Account MANAGER

DATE,

- 16th July 2014



.....
CHAIRMAN CDFC

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

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	6,910,395.24	0.00
Cash Balances (sale of tenders,hire of grader)	13	0.00	0.00
Outstanding Imprests	14	0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	0.00
TOTAL FINANCIAL ASSETS		<u>6,910,395.24</u>	<u>0.00</u>

REPRESENTED BY

Fund balance b/fwd 1st July...	16	0.00	0.00
Surplus/Deficit for the year (from stm of receipt & expenditure		6,910,395.24	0.00
Prior year adjustments	17	0.00	0.00
NET LIABILITIES		<u>6,910,395.24</u>	<u>0.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. **The Embakasi SOUTH CDF** financial statements were approved on _____ 2015 and signed by:

Kassim Abei Ibrahim
Chairman - CDFC

Peter Mukhanji
Fund Account Manager



**EMBAKASI SOUTH CONSTITUENCY 2013-14
CASH FLOW STATEMENT AS AT 30/06/2014**

Receipts for operating Activities			
Transfers from Other Government Entities	1	26,314,733.60	xxx
Other Revenues	3		26,314,733.60
Payments for operating expenses			
Compensation of Employees	4	169,800.00	xxx
Use of goods and services	5	1,529,928.36	xxx
Committee Expenses	6	950,000.00	xxx
Transfers to Other Government Units	7	-	xxx
Other grants and transfers	8	15,111,300.00	xxx
Social Security Benefits	9		xxx
Other Expenses	11	-	17,761,028.36
Adjusted for:			
Adjustments during the year			0
Net cashflow from operating activities		17,761,028.36	8,553,705.24
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	10	1,643,310.00	0
Net cash flows from Investing Activities		1,643,310.00	1,643,310.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		0	10,197,015.24
NET INCREASE/ IN CASH AND CASH EQUIVALENT			Xxx
Cash and cash equivalent at BEGINNING of the year	16		xxx
Cash and cash equivalent at END of the year		<u>19,404,338.36</u>	26,314,733.60



I. SUMMARY STATEMENT OF APPROPRIATION: EMBAKASI S

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=c-d	f=d/c %
Compensation of Employees/Admin	1,500,000.00	-	1,500,000.00	169,800.00	1,330,200.00	11.32%
Use of goods and services/admin/m&e	3,408,815.76		3,408,815.76	1,529,928.36	1,878,887.40	44.88%
Committee Members Expenses	1,000,000.00		1,000,000.00	950,000.00	50,000.00	95%
Transfers to Other Government Units	26,223,371.08		26,223,371.08	-	26,223,371.08	0%
Other grants and transfers	27,142,647.16		27,142,647.16	15,111,300.00	12,031,347.16	55.67%
Social Security Benefits	12,000.00		12,000.00	-	12,000.00	0%
Acquisition of Assets	6,500,000.00		6,500,000.00	1,643,310.00	4,856,690.00	25.28%
Other Payments			-	-	0	0
TOTALS	65,786,834.00	-	65,786,834.00	19,404,338.36	46,382,495.64	25.50%

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

CDFC Chairman
Kassim Abei

Fund Accounts Manager



CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY

Reports and Financial Statements

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

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.

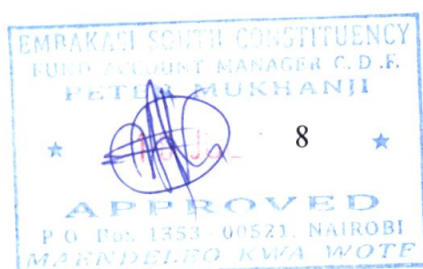
c) In-kind contributions

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.



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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

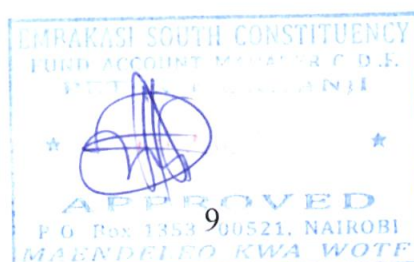
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment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

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



I. NOTES TO THE FINANCIAL STATEMENTS EMBAKASI SOUTH CONSTITUENCY

GFS CODES

1330400

1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407 Normal Allocation		
AIE NO...	26,314,733.60	0
AIE NO.....		0
1330408 Conditional grants		
AIE NO...	0	0
AIE NO...	0	0
TOTAL	26,314,733.60	0

3510000

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
3510202 Receipts from the Sale of Buildings		
3510601 Receipts from the Sale of Vehicles and Transport Equipment	0	0
3510801 Receipts from the Sale Plant Machinery and Equipment		
3510803 Receipts from the Sale of office and general equipment		
Total	0	0

1400000

3 OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
1410107 Interest Received	-	0
1410405 Rents	-	0
1420601 Sale of tender documents	-	0
1450207 Other Receipts Not Classified Elsewhere	-	0
Total	-	0



2110000

4 COMPENSATION OF EMPLOYEES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2110201	Basic wages of contractual employees	169,800.00	0
2110202	Basic wages of casual labour	0	
Personal allowances paid as part of salary			
2110301	House allowance		0
2110314	Transport allowance	0	0
2110320	Leave allowance	0	0
2110326	Other personnel payments	0	0
Total		169,800.00	0

2200000

5 USE OF GOODS AND SERVICES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services/bank charges	600,000.00	
2210104	Office rent	329,928.36	
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses	300,000.00	
2210800	Hospitality supplies and services		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services		
2211200	Fuel ,oil & lubricants		
2211300	Other operating expenses	300,000.00	
2220100	Routine maintenance – vehicles and other transport equipment		
2220200	Routine maintenance – other assets		
Total		1,529,928.36	XXX



2210800

6 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802 Other committee expenses	350,000.00	
2210809 Committee allowance	600,000.00	xx
		xx
		xx
		xx
TOTAL	950,000.00	xx

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204 Transfers to primary schools		
2630205 Transfers to secondary schools		xx
2630206 Transfers to Tertiary institutions		
2630207 Transfers to Health institutions		xx
		xx
TOTAL	-	xx

2640000

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2640101 Bursary -Secondary	13,215,000.00	xx
2640102 Bursary -Tertiary	1,896,300.00	



2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water		XX
2640505	food security		XX
2640506	Electricity		
2640507	Security		
2640508	Roads		
2640509	Sports		
2640510	Environment		
2640200	Emergency Projects		
Total		15,111,300.00	XX

2120000

9 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
2120101 Employer contribution to NSSF		XX
Total	-	XX

3100000

10 ACQUISITION OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Non Financial Assets		
3110102 Purchase of Buildings		XX
3110202 Construction of Buildings		XX
3110302 Refurbishment of Buildings	796,150.00	XX
3110701 Purchase of Vehicles		XX
3110704 Purchase of Bicycles & Motorcycles		
3110801 Overhaul of Vehicles		XX
3111001 Purchase of Office furniture and fittings	730,000.00	XX
Purchase of computers ,printers and other IT equipments/partitioning	117,160.00	XX
3111005 Purchase of photocopier		XX
3111009 Purchase of other office equipments		XX
3111112 Purchase of soft ware		XX
3130101 Acquisition of Land		XX
Total	1,643,310.00	XX



11 Other Payments

0 0 0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
EQUITY BANK TAJ MALL 1320261985991 A/C	6,910,395.24	XXX
		XXX
		XXX
Total	6,910,395.24	XXX

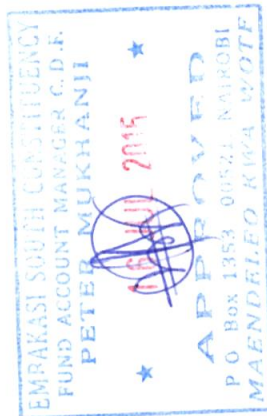
13 CASH BALANCES (cash in hand)

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

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX
Name of Officer	XXX	XXX	XXX



Name of Officer	XXX	XXX	XXX	XXX
Total	XXX	XXX	XXX	XXX

15 Cash equivalents (short-term deposits)

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

16 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	37,546,273.90	-
Cash in hand	XXX	-
Cash equivalents (short-term deposits)	XXX	-
Imprest	XXX	-
Receivables	XXX	-
Payables	XXX	-
Total	37,546,273.90	-

[Provide short appropriate explanations as necessary]

PRIOR YEAR ADJUSTMENTS

2013 - 2014 2012 - 2013

