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REPUBLIC OF KENYA



Paper laid
By the Hon. James Kamau
on 24/11/2015
JJK

KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS
OF CONSTITUENCIES DEVELOPMENT FUND -
NAROK WEST 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 – NAROK WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Narok West Constituency set out on pages 4 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1. Accuracy of Financial Statements

(i) Compensation to Employees

The statement of receipts and payments does not reflect any surplus. However, the nil figure is understated by failure to include compensation of employee's amount of Kshs.1,300,000 as reflected in note 4 to the financial statement. Consequently, the reported nil figure is overstated by the same amount.

(ii) Use of Goods and Services

The statement of receipts and payments also reflects use of goods and services amount of Kshs.1,619,153.84. However, note 5 to the financial statement reflects an amount of Kshs.1,778,730 in respect of this expenditure resulting to unexplained and unreconciled difference of Kshs.159,576.20.

(iii) Committee Expenses

The statement of receipts and payments also reflects committee expenses amount of Kshs.2,559,576.92. However, note 6 to the financial statement reflects an amount of Kshs.1,100,000 in respect of this expenditure resulting to unexplained and unreconciled difference of Kshs.1,459,576.90.

(iv) Transfers to Other Government Units and Other Grants and Transfer

The statement of receipts and payments for the year ended 30 June 2014 reflects transfers to Other Government units of Kshs.71,620,873.24. However, the supporting break down shows Kshs.36,325,279.44 and Kshs.17,295,466 under note 7 and note 8 respectively. The resultant total of the two figures under notes 7 and 8 of Kshs.53,521,058.24 differs by Kshs.17,999,815 from the Kshs.71,620,873.24 shown in the statement. Further, the grants and transfers were not acknowledged by the beneficiary institutions.

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

2. Cash and Cash Equivalents

The statement of financial assets and liabilities as at 30 June 2014 reflects bank balances of Kshs.5,410,727.19. However, the management did not produce a bank reconciliation statement. Further, outstanding imprest under cash and cash equivalent

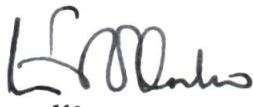
reported nil balance while supporting Note 14 reports a sum of Kshs.1,100,000 as outstanding imprest.

3. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2014 reflects acquisition of assets amount of Kshs.900,000. However, the summary statement of appropriation and note 10 to the financial statement reflect an amount of Kshs.850,000 resulting to unexplained and unreconciled difference of Kshs.50,000. In addition, no records were availed to confirm receipt and recording in a fixed assets register. In the circumstances, the accuracy and completeness of expenditure on acquisition of assets could not be confirmed.

Disclaimer of Opinion

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



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 October 2015

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[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST

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 – NAROK WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs '000)

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

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	William Saitoti (Ag FAM)
3.	District Accountant	Rufus Mburu

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

Daniel Mworio Tapanai-CDFC Chairman

Peter Lenkuna Nabaala-Member

Hellen Lagat-Member

Nashiluni Sakat-Member

Hellen Muntet-Member

Jairus Karholo-Member

Richard Mutai-Member

Antony Meja Ketikai-Member

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 99
Ololulunga

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 721 814169
E-mail: narokwest@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Equity Bank-Narok Branch Acc No.0360261652718

(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 – NAROK WEST CONSTITUENCY
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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 Narok West *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 Narok West *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 Narok West *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 Narok West *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 Narok West *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 Narok West *CDF* financial statements were approved and signed on 15-09-2014.


Daniel J. J. J. J.
Chairman - CDFC


William Saitoti
Fund Account Manager




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

III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS		76,699,789	
Transfers from CDF board-AIEs' Received	1	0	
Proceeds from Sale of Assets	2	0	
Other Receipts	3	0	
TOTAL RECEIPTS		76,699,789	
PAYMENTS			
	4		
Use of goods and services	5	1,619,153.84	
Committee Expenses	6	2,559,576.92	
Transfers to Other Government Units	7	71,620,873.24	
Other grants and transfers	8		
Social Security Benefits	9		
Acquisition of Assets	10	900,000	
Other Payments	11		
TOTAL PAYMENTS		76,699,789	
SURPLUS/DEFICIT			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South CDF financial statements were approved on 15-09 - 2014 and signed by:


Daniel Tapanei
 Chairman - CDFC


William Saitoti
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST 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	5,410,727.19	
Cash Balances (sale of tenders.hire of grader)	13	0	
Outstanding Imprests	14	0	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u>5,410,727.19</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	5,410,727.19	
Surplus/Deficit for the year			
Prior year adjustments	17		
NET LIABILITIES			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok South CDF financial statements were approved on 15-09-14 2014 and signed by:


Daniel Tapanei
Chairman - CDFC



William Saitoti
Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year 2012/13 balance b/f)	Final Budget c=a+b	Actual Payments d	Budget Utilization Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,300,000	0	1,300,000	1,300,000	0	
Use of goods and services	2,878,730	0	2,878,730	2,800,000	78,730	0.9
Interest payments	0	0	0	0	0	
Subsidies	0	0	0	0	0	
Transfers to Other Government Units	71,620,873.24	0	71,620,873.24	71,620,873.24	0	
Other grants and transfers	0	0	0	0	0	
Social Security Benefits	0	0	0	0	0	
Acquisition of Assets	900,000	0	900,000	850,000	50,000	0.9
Other Payments	0	0	0	0	0	
TOTALS	76,699,789	0	76,699,789	76,571,059	128,730	0.999

The Narok West CDF financial statements were approved on 15-09-2014 and signed by:


Daniel Tapanai
 Chairman - CDFC


William Saitoti
 Fund Account Manager

I. 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 – NAROK WEST 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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A709983	2,000,000	
	AIE NO.....A735560	28,679,915.6	
	AIE NO...A735887	46,019,873.4	
	Transfer From Narok East	2,000,000	
Conditional grants	AIE NO...		
	AIE NO...		
	TOTAL	76,699,789	

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	Nil	Nil
Receipts from the Sale of Vehicles and Transport Equipment	Nil	Nil
Receipts from the Sale Plant Machinery and Equipment	Nil	Nil

CONSTITUENCIES DEVELOPMENT FUND - NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

Receipts from the Sale of office and general equipment	Nil	Nil
Total	Nil	Nil

CONSTITUENCIES DEVELOPMENT FUND - NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014		2012 - 2013	
	Kshs		Kshs	
Interest Received	Nil		Nil	
Rents	Nil		Nil	
Sale of tender documents	Nil		Nil	
Other Receipts Not Classified Elsewhere (specify)				
Total	Nil		Nil	

4 COMPENSATION OF EMPLOYEES

	2013 - 2014		2012 - 2013	
	Kshs		Kshs	
Basic wages of contractual employees			900,000	
Basic wages of casual labour			288,000	
Personal allowances paid as part of salary				
House allowance			112,000	
Transport allowance				
Leave allowance				
Other personnel payments				
Gratuity				
Total			1,300,000	

CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	300,000	
electricity	0	
Water	0	
Office rent	0	
Communication, supplies and services	240,000	
Domestic travel and subsistence	300,000	
Printing, advertising and information supplies & services	500,730	
Rentals of produced assets	0	
Training expenses	0	
Hospitality supplies and services	0	
Insurance costs		
Specialized materials and services		
Office and general supplies and services	200,000	
Fuel, oil & lubricants	238,000	
Other operating expenses		
Routine maintenance – other assets		
Total	1,778,730	

CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

6. COMMITTEE EXPENSES			
Description	2013 - 2014		2012 - 2013
	Kshs		Kshs
Other committee expenses	800,000		
Committee allowance	300,000		
TOTAL	1,100,000		

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014		2012 - 2013
	Kshs		Kshs
Transfers to primary schools	15,392,520.44		
Transfers to secondary schools	13,100,000		
Transfers to Tertiary institutions	0		
Transfers to Health institutions	7,832,759		
TOTAL	36,325,279.44		

CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	8,000,000	
Bursary -Tertiary	5,731,312.8	
Bursary-Special schools	0	
Mocks & CAT	0	
water	0	
Agriculture (food security)	0	
Electricity projects	0	
Security	0	
Roads	0	
Sports	0	
Environment	0	
Emergency Projects (specify)	3,564,466	
Total	17,295,778.8	

9. SOCIAL SECURITY BENEFITS

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

CONSTITUENCIES DEVELOPMENT FUND - NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Equity Bank Narok Branch Acc No. 0360261652718</i>	5,410,727.19	
Total	5,410,727.19	

13. CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Sale of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND - NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

[Provide cash count certificates for each]

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 Eric Muange</i>	500,000	0	0
<i>Name of Officer William Saitoti</i>	600,000	0	0
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
<i>Name of Officer</i>			-
Total	1,100,000	0	0

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

<i>Name of Bank, Account No. & currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	<i>2013 - 2014</i>	<i>2012 - 2013</i>
			<i>Kshs</i>	<i>Kshs</i>
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
<i>Describe the nature of deposit</i>	0	0	0	0
Total				



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

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,410,727.19	
Cash in hand	0	
Cash equivalents (short-term deposits)	0	
Imprest	0	
Total		
<i>[Provide short appropriate explanations as necessary]</i>	5,410,727.19	

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	5,410,727.19	
Cash in hand	0	
Cash equivalents (short-term deposits)	0	
Imprest	0	
Total		
	5,410,727.19	



CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST CONSTITUENCY

Reports and Financial Statements

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

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>A/E NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

