

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
NAROK NORTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

*Paper laid on  
By Hon. Kato Almas  
(Mabiti Wanjau) on  
Wed. 18.11.15 (pm)  
M.W.*



# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH 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 North Constituency set out on pages 4 to 14, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, 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 representation 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 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 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 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 Funds 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 audit opinion.

### **Basis for Disclaimer of Opinion**

#### **1. The Preparation, Presentation and Accuracy of the Financial Statements**

The financial statements were not supported with a trial balance for the year. The statements also reflected a fund balance brought forward of Kshs.2,856 which was not supported or explained. Further, the summary statement of appropriation had casting errors. Consequently, the source, accuracy and completeness of the financial statements could not be confirmed.

#### **2. Transfers to Secondary Schools**

Kshs.7,070,000 was indicated as having been transferred to 5(five) Secondary schools between February and May 2014. However, the names of the schools, forwarding letters and acknowledgement letters were not made available. It was therefore not possible to confirm the authenticity of the transfer.

#### **3. Unsupported Bursary Expenses**

The CDF Management disbursed bursaries amounting Kshs.12,000,000 to students studying in various schools, colleges and universities. However, the beneficiaries of the bursaries were not indicated and there were no acknowledgment documents from the respective beneficiaries learning Institutions to confirm that the funds were received and used for the intended purpose.

#### **4. Emergency Funds Utilized without Board Approval**

Examination of expenditure records relating to emergency fund disclosed that Kshs.2,057,000 or approximately 58% of the total Kshs.3,564,466 issued for emergency activities was irregularly re-allocated to non-emergency without Board approval. According to the minutes Ref: MIN 05/10/2013 the CDFC the re-allocation was necessary because the projects were about to stall due to lack of funds. However, the respective files for those projects were not produced for audit. It was therefore not possible to confirm the authenticity of those projects.

## **5. Unsupported Projects Expenditure**

All the necessary documentations for projects worth Kshs.7,182,759 were not made available for audit verification. It was, therefore, not possible to identify the project and confirm whether proper procurement procedures were followed.

## **6. Construction of Bridges**

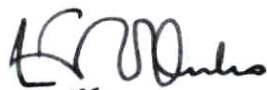
During the financial year 2013/2014 the CDF allocated Kshs.8,500,000 for the construction of three bridges; Olkeri Box Culvert (phase I), Nkokalan Bridge and Oloprick footbridge. However the contracts were awarded to M/S Alhudha Contractors for Olkeri Box Culvert at a contract sum of Kshs.12,224,000 and M/S Ole Noor General Hardware Ltd for Nkokalan Bridge at a cost of Kshs.2,773,375 and Oloprick footbridge Kshs.2,777,200 all totaling Kshs.17,774,575. However, the excess expenditure were not supported and the awards were not given competitively as required by the Public Procurement and Disposal Act, 2005.

In addition, the construction of the three bridges was implemented by the Constituency Development Fund Committee (CDFC) instead of a Project Management Committee, contrary to section 35 (2) of the CDF Act, 2003 and section 1.3 of operations Manual for Project Management Committee (PMC) of 6 March, 2011 and the project commencement and completion dates were not provident in the contracts.

A site physical of verification of Olkeri Bridge carried out of 7 October, 2014 revealed that works was poorly executed. The contractor had apparently abandoned the site and left without constructing guard rails on both sides of the bridge posing danger to the users.

### **Disclaimer of Opinion**

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

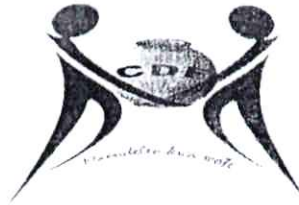


**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**08 October 2015**

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



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**CONSTITUENCIES DEVELOPMENT FUND –NAROK NORTH**

**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)

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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:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	(Kenneth K Kamau)
3.	District Accountant	(John T Gakumo)

### (d) Fiduciary Oversight Arrangements

*List the CDFC as gazzetted*

### (e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box  
CDF Building/House/Plaza  
Mau Narok Nakuru/Road  
Nairobi, KENYA

**(f) Entity Contacts**

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0722405245

E-mail: naroknorth@cdf.go.ke

Website: www.go.ke

**(g) Entity Bankers**

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

National Bank of Kenya

Narok Branch

P.O Box 348-020500

Narok.

**(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 Narok North *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.

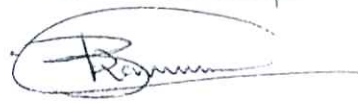
The Fund Account Manager in charge of the Narok *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Narok North *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 North *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 North *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 North *CDF* financial statements were approved and signed on 17/09/2014.

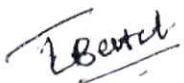
  
Benson Soyiantet  
Chairman - CDFC

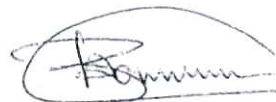
  
Kenneth K Kamau  
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	73,708,725.60	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>73,708,725.60</b>	
<b>PAYMENTS</b>			
	4	1,491,324.00	
Use of goods and services	5	2,536,823.00	
Committee Expenses	6	1,710,000.00	
Transfers to Other Government Units	7	37,867,465.00	
Other grants and transfers	8	24,550,654.00	
Social Security Benefits	9	21,600.00	
Acquisition of Assets	10	-	
Other Payments	11	-	
<b>TOTAL PAYMENTS</b>		<b>68,177,866.00</b>	
<b>SURPLUS/DEFICIT</b>		<b>5,530,859.60</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok North CDF financial statements were approved on 19/06 2014 and signed by:

  
Benson Soyiantet  
Chairman - CDFC

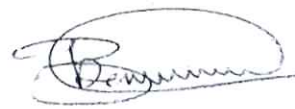
  
Kenneth K Kamau  
Fund Account Manager

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	5,533,716.60	
Cash Balances (sale of tenders, hire of grader)	13	-	
Outstanding Imprests	14	-	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	-	
<b>TOTAL FINANCIAL ASSETS</b>		<u>5,533,716.60</u>	
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	2,856.60	
Surplus/Deficit for the year		5,530,589.00	
Prior year adjustments	17	-	
<b>NET LIABILITIES</b>		<u>5,533,716.60</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok North CDF financial statements were approved on 17th Sep 2014 and signed by:


  
 Benson Soyiantet -  
 Chairman - CDFC

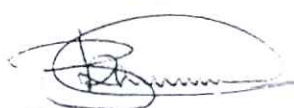
  
 Kenneth K Kamau  
 Fund Account Manager

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	1,500,000.00		1,491,324.00	1,491,324.00	-	0%
Use of goods and services	2,800,000.00		2,536,823.00	2,536,823.00	-	0%
Committee Members expenses	1,800,000.00		1,710,000.00	1,710,000.00	-	0%
Transfers to Other Government Units	37,867,465.00		37,867,465.00	37,867,465.00	-	0%
Other grants and transfers	24,550,654.00	2,856.00	24,550,654.00	24,550,654.00	-	0%
Social Security Benefits	21,600.00		21,600.00	21,600.00	-	0%
Acquisition of Assets	429,000.00		-	-	-	0%
Other Payments	3,564,466.00		-	-	-	0%
<b>TOTALS</b>	<b>73,711,581.00</b>	<b>2,856.00</b>	<b>73,711,581.00</b>	<b>68,177,866.00</b>		

The Narok North CDF financial statements were approved on 17<sup>th</sup> Sep 2014 and signed by:

  
Benson Soyiantet  
Chairman - CDFC

  
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

○ CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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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 – NAROK NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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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.

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.....	27,482,347.00	0
		44,223,521.00	0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	<b>TOTAL</b>	<b>73,708,725.00</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 – NAROK NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

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

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	1,491,324.00	0
Basic wages of casual labour	-	-
<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>1,491,324.00</b>	<b>0</b>

CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	114,000.00	
electricity	34,889.00	
water	10,000.00	
Office rent	0	
Communication, supplies and services	56,246.00	
Domestic travel and subsistence	0	
Printing, advertising and information supplies & services	51,856.00	
Rentals of produced assets	0	
Training expenses	424,255.00	
Hospitality supplies and services	0	
Insurance costs	0	
Specialized materials and services	0	
Office and general supplies and services	407,813.00	
Fuel ,oil & lubricants	700,001.00	
Other operating expenses	19,617.00	
Routine maintenance – other assets		
<b>Total</b>	<b>2,536.823.00</b>	

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	684,000.00	
Committee allowance	1,026,000.00	
<b>TOTAL</b>	<b>1,710,000.00</b>	<b>Xx</b>

CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	23,614,706.00	
Transfers to secondary schools	7,070,000.00	
Transfers to Tertiary institutions	-	
Transfers to Health institutions	7,182,759.00	
<b>TOTAL</b>	<b>37,867,465.00</b>	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	2,152,000.00	
Bursary -Tertiary	10,823,294.00	
Bursary-Special schools	0	
Mocks & CAT	0	
water	4,400,000.00	
Agriculture (food security)	0	
Electricity projects	0	
Security	0	
Roads	7,115,360.00	
Sports	0	
Environment	0	
Emergency Projects (specify)	0	
<b>Total</b>	<b>24,550,654.00</b>	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	21,660.00	
<b>Total</b>	<b>21,660.00</b>	

CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH CONSTITUENCY

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For the year ended June 30, 2014

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
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		
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
National Bank-Narok Branch A/c No 010010418322.	5,533,716.00	
<b>Total</b>	5,533,716.00	

CONSTITUENCIES DEVELOPMENT FUND – NAROK NORTH CONSTITUENCY  
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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]

14. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	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
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

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

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16. BALANCES BROUGHT FORWARD

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

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
<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>	