

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

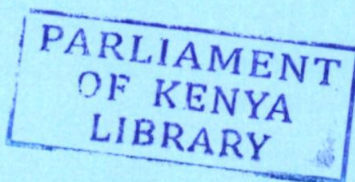


Table laid
By Hon. A. Suate (h.o.m)
on Thurs. 08/10/2015
K.M.W

REPORT

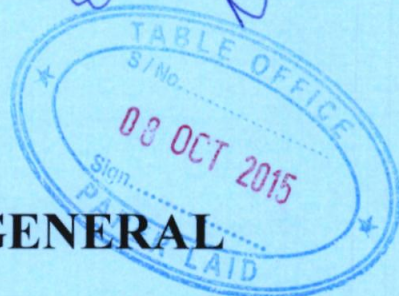
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
LAIKIPIA NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
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 - LAIKIPIA 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 - Laikipia North Constituency set out on pages 5 to 18, 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 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 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 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 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. Completeness of Financial Statements

The financial statements presented for the year ended 30 June 2014 did not include a statement of cash flows as required by International Public Sector Accounting Standards (IPSAS).

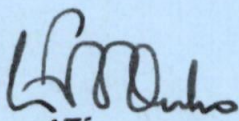
In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

2. Outstanding Imprest

Examination of the statement of financial assets and liabilities as at 30 June 2014 disclosed that temporary imprests totalling to Kshs.1,539,500 issued to the former Fund account manager which ought to have been surrendered were still outstanding. Government Financial Regulations and Procedures require that imprests be surrendered within 48 hours after completion of the assignments for which they were taken failure to which recovery should be effected from the officers' salaries. Therefore the Laikipia North CDF management was in breach of the Law.

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 Constituencies Development Fund - Laikipia North Constituency as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

03 September 2015

[30TH SEPTEMBER 20



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH

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 – LAIKIPIA NORTH CONSTITUENCY
Reports and Financial Statements

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

Table of Content

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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 and 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	Isaak Hassan
3.	District Accountant	Rahab Mathu

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

(e) Entity Headquarters



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY

Reports and Financial Statements

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

Provide box and physical address of the constituency CDF office

P.O. Box 21 - 10401
DOLDOL

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 714 119 536
E-mail: iadan@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

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

1. Equity Bank Nanyuki Branch
A/C NO: 0270261109758
P.O Box
Nanyuki Branch

(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 – LAIKIPIA NORTH 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 Laikipia NorthCDF 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.

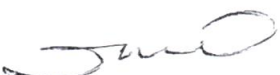
The Fund Account Manager in charge of the Laikipia NorthCDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

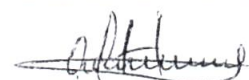
Approval of the financial statements

The Laikipia NorthCDF financial statements were approved and signed on 24/09 2014.

Simon Motite
Chairman CDFC



Isaak Hassan
Fund Account manager





CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY
Reports and Financial Statements

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2014-2015
		Kshs	
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	36,747,349.50	XXX
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	XXX
TOTAL RECEIPTS		36,747,349.50	XXX
PAYMENTS			
Compensation of Employees	4	45,000.00	XXX
Use of goods and services	5	460,764.00	XXX
Committee meeting allowances	6	1,831,352.00	XXX
Transfers to Other Government Units	7	7,705,969.00	XXX
Other grants and transfers	8	14,970,000.00	XXX
Social Security Benefits	9	-	XXX
Acquisition of Assets	10	253,843.00	XXX
Other Payments	11	-	XXX
TOTAL PAYMENTS		25,266,928.00	XXX
SURPLUS/DEFICIT		11,480,421.50	XXX

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 24 / 09 / 2014 and signed by:

Key A Chasing down was confirmed correct



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY

Reports and Financial Statements

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laikipia NorthCDF financial statements were approved on _____ 2014 and signed by:

Simon Motite
Chairman - CDFC

Isaak Hassan
Fund Account Manager

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	16	9,940,921.50	xxx
Cash Balances	17	-	xxx
Cash Equivalents	18	-	xxx
Outstanding Imprests	19	1,539,500.00	xxx
TOTAL FINANCIAL ASSETS		11,480,421.50	xxx

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IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laikipia NorthCDF financial statements were approved on 24/09/ 2014 and signed by:

Simon Motite
Chairman - CDFC

Isaak Hassan
Fund Account Manager

Simon Motite

Isaak Hassan

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Correct*

FUND ACCOUNT MANAGER
LAIKIPIA NORTH C.D.F
P.O. BOX 21 - 10491,
00100 NAIROBI



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH 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) a	Adjustments (Reallocations and previous year 2012/13 balance b/f) b	Final Budget c=a+b	Actual Payments d	Budget Utilization Difference e=d-c	% Utilization to Budget f=c
Compensation of Employees	45,000.00	-	45,000.00	45,000.00	-	100
Use of goods and services	600,000.00	-	600,000.00	460,764.00	139,236.00	77
Committee Members Expenses	4,355,000.00	-	4,355,000.00	1,831,352.00	2,523,648.00	42
Transfers to Other Government Units	10,947,348.50	-	10,947,348.50	7,705,969.00	3,241,379.50	70
Other grants and transfers	19,800,000.00	-	19,800,000.00	14,970,000.00	4,830,000.00	76
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,000,000.00	-	1,000,000.00	253,843.00	746,157.00	25
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
TOTALS	36,747,348.50	-	36,747,348.50	25,266,928.00	11,480,420.50	69

The Laikipia NorthCDF financial statements were approved on 24/09/2014 and signed by
Simon Motite Chairman - CDFC
Isaak Hassan Fund Account Manager

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Isaak Hassan

FUND ACCOUNT MANAGER
 LAIKIPIA NORTH CDF
 P.O. Box 21 - 10101,
 Nyeri



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH 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 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 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 of 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 are



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY

Reports and Financial Statements

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

include short term cash imprests and advances to authorised public officers and/or insti
which were not surrendered or accounted for at the end of the financial year.



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH 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 Board and other sources but not yet received while payables are funds due to other parties at 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 year. When the receivables or payables are finally settled, such payments are included in 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 accounting classification basis, and for the same period as the financial statements. The Constituency 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 the 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 – LAIKIPIA NORTH 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. A709977	2,000,000.00	0
	AIE NO..... A735794	34,747,349.50	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	36,747,349.50	0

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		
Total	-	0



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY
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 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	-	0
Rents	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere (specify)	-	0
Total	-	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	-	0
Basic wages of casual labour	45,000.00	
Personal allowances paid as part of salary		
House allowance	-	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
gratuity		
Total	45,000.00	0



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH 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

2200000		5 USE OF GOODS AND SERVICES			
				2013 - 2014	2012 -
				Kshs	Kshs
	2210100	Utilities, supplies and services		250,000.00	
	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			
	2210800	Hospitality supplies and services		10,000.00	
	2210900	Insurance costs			
	2211000	Specialised materials and services			
	2211100	Office and general supplies and services			
	2211200	Fuel ,oil & lubricants		100,000.00	
	2211300	Other operating expenses			
	2220100	Routine maintenance – vehicles and other transport equipment		100,764.00	
	2220200	Routine maintenance – other assets			
		Total		460,764.00	

2210802

6 CDFC EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sitting allowances	1,093,300.00	
M&E Allowances	738,052.00	xx
Transport		xx
Accomodation		
Telephone		
TOTAL	1,831,352.00	xx



CONSTITUENCIES DEVELOPMENT FUND -- LAIKIPIA NORTH CONSTITUENCY

Reports and Financial Statements

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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	7505 969.00	
Transfers to secondary schools		
Transfers to Tertiary institutions		
Transfers to Health institutions	200,000.00	
TOTAL	7705969.00	

7. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	6,350,000.00	
Bursary -Tertiary	2,650,000.00	
Bursary-Special schools		
Mocks & CAT		
water	4,000,000.00	
Agriculture (food security)		
Electricity projects		
Security		
Roads		
Sports		
Environment		
Emergency Projects (specify)	1,970,000.00	
Total	14,970,000.00	



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY

Reports and Financial Statements

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

8. SOCIAL SECURITY BENEFITS

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

9. 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	158,843.00	
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings		
Purchase of computers ,printers and other IT equipments	95,000.00	
Purchase of photocopier		
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		
Total	253,843.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER PAYMENTS



CONSTITUENCIES DEVELOPMENT FUND – LAIKIPIA NORTH CONSTITUENCY
Reports and Financial Statements

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

11. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Nanyuki A/C no.0270261109758</i>	9,940,921.50	
<i>Outstanding imprests</i>	1,539,500.00	
Total	11,480,421.50	

12. 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	
Total	xxx	

[Provide cash count certificates for each]

13. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>Francis Lemuna</i>	1,539,500.00	Nil	1,539,500.0
Total			1,539,500.0



Reports and Financial Statements

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

14. 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>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	
Total			xxx	

15. BALANCES BROUGHT FORWARD

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

16. PRIOR YEAR ADJUSTMENTS

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



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

17. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Motor vehicle GKB216F	158,843.00
Laptop	95,000.00
Total	253,843.00

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

Kshs	Kshs
XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX
XXX	XXX

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A709977	2,000,000.00	2013-2014
A735794	34,747,349.50	2013-2014

