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REPORT

OF

THE AUDITOR-GENERAL

ON

**CONSTITUENCIES DEVELOPMENT FUND
KASARANI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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NAIROBI

KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kasarani Constituency set out on pages 6 to 19, which comprise the statement of financial assets and liabilities as at 30 June 2014, 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 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 (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 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.

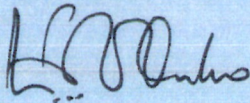
Basis for Qualified Opinion

Opening Balances

The Kasarani CDF was divided into additional other electoral areas of Roysambu, Ruaraka and Mathare following the general elections of 2013. However, no opening cash balances or assets appear to have been inherited from the original constituency of Kasarani. Consequently, the receipts figure of Kshs.63,933,229 does not include any balances related to previous years.

Qualified Opinion

In my opinion, except for the effects of the matter 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 and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards, and comply with the Constituency Development Fund Act, 2013 and Public Financial Management Act 2012.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

2 April 2015

[19TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – KASARANI

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 (IPSSAS)

FUNDS ACCOUNT MANAGER
KASARANI CONSTITUENCY
DEVELOPMENT FUND
Date:.....

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

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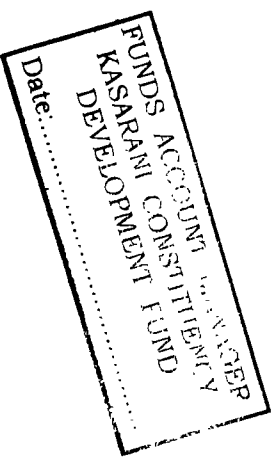
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(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)



CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY
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(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.	Ag. Fund Account Manager	Elias Mate
3.	District Accountant	Vitalis Obunga

(d) Fiduciary Oversight Arrangements

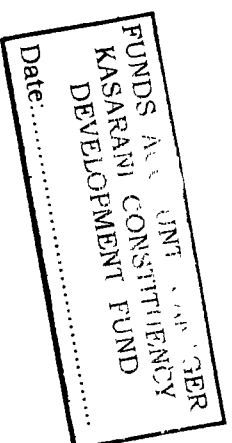
1. Hon. John Njoroge Chege - Member of Parliament
2. Oningoi Ole Sossio - Deputy County Commissioner
3. Francis Kiarie Nguni - Chairman
4. Ayaan Makhsh Mahadhi - Fund Account Manager.
5. Simon Wathaka Kibui
6. Joseph Mugambi Kiriba
7. Susan Wanjiku Njenga
8. Nancy Wanjiku Karuga
9. Hellen Moraa Mokaya
10. Emma Wambui Mbugua
11. Anthony Ngaruiya Mburu

(e) Entity Headquarters

P.O. Box 7542-00300,
KASARANI CDF,
BWG Grandview Court, 1st Floor,
Along Kasarani-Mwiki Road
Nairobi, Kenya

(f) Entity Contacts

Telephone: (020) 231700
E-mail: cdfkasarani@cdf.go.ke
Website: www.cdf.go.ke



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

i) Entity Bankers

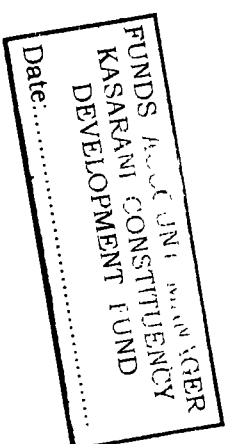
Equity Bank Ltd,
Kasarani Branch,
A/C NO 1180261612372
P.O Box 75104
Nairobi, Kenya

(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 – KASARANI 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 KASARANI 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 KASARANI 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 (IPAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the KASARANI 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 KASARANI 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 KASARANI 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 KASARANI CDF financial statements were approved and signed on _____ 2014.


Francis Kiarie Ngugi
Chairman - CDFC

Elias Mate


Ag. Fund Account Manager
KASARANI CONSTITUENCY
DEVELOPMENT FUND

Date: _____

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

III. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	63,933,229.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		63,933,229.00	
PAYMENTS			
Compensation of Employees	4	584,200.00	
Use of goods and services	5	2,371,335.00	
Committee Expenses	6	1,636,500.00	
Transfers to Other Government Units	7	14,865,906.00	
Other grants and transfers	8	20,857,776.00	
Social Security Benefits	9	11,800.00	
Acquisition of Assets	10	180,000.00	
Other Payments	11	-	
TOTAL PAYMENTS		40,507,517.00	
SURPLUS/DEFICIT		23,425,712.00	

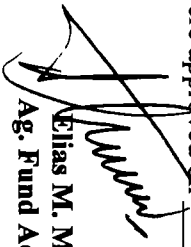
FUNDS ACCOUNT MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND

Date:.....

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

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


Francis Kiarie Nguni
Chairman - CDFC


Elias M. Mate
Ag. Fund Account Manager

FUNDS ACCOUNT MANAGER
KASARANI CONSTITUENCY
DEVELOPMENT FUND
Date:.....

FUNDS ACCOUNT MANAGER
KASARANI CONSTITUENCY
DEVELOPMENT FUND
Date:.....

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY
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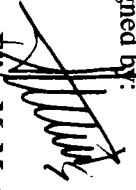
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	23,425,712.00	
Cash Balances (sale of tenders, hire of grader)	13	Xxx	
Outstanding Imprests	14	Xxx	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		<u><u>23,425,712.00</u></u>	

REPRESENTED BY		
Fund balance b/fwd 1st July...	16	xxx
Surplus/Deficit for the year		23,425,712.00
Prior year adjustments	17	Xxx
NET LIABILITIES		<u><u>23,425,712.00</u></u>

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


Francis Kiarie Ngugi
 Chairman - CDFC


Miss M. Mate

Ag. Fund Account Manager
 FUNDS ACCOUNT MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND
 Date:.....

CONSTITUENCIES DEVELOPMENT FUND – KASARANI 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=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	584,600.00	-	584,600.00	584,200.00	400.00	0%
Use of goods and services	2,662,071.00	-	2,662,071.00	2,371,335.00	290,736.00	11%
Interest payments	1,912,071.00	-	1,912,071.00	1,636,500.00	275,571.00	14%
Subsidies						
Transfers to Other Government Units	27,288,373.00	-	27,288,373.00	14,865,906.00	12,422,467.00	46%
Other grants and transfers	31,294,314.00	-	31,294,314.00	20,857,776.00	10,436,538.00	33%
Social Security Benefits	11,800.00	-	11,800.00	11,800.00	-	0%
Acquisition of Assets	180,000.00	-	180,000.00	180,000.00	-	0%
Other Payments						
TOTALS	63,933,229.00	-	63,933,229.00	40,507,517.00	23,425,712.00	1.04

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

Kiarie
Francis Kiarie Ngugi
Chairman - CDFC

M. Mate
M. Mate
Account Manager
KASARANICDF
DEVELOPMENT FUND
Date:.....

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

FUNDS ACCOUNT MANAGER
KASARANI CONSTITUENCY
DEVELOPMENT FUND
Date:.....

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

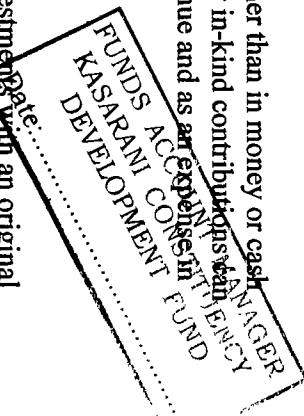
The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

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 – KASARANI CONSTITUENCY

Reports and Financial Statements

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

FUNDS ACCOUNT MANAGER
KASARANI CONSTITUENCY
DEVELOPMENT FUND
Lia. Off.

CONSTITUENCIES DEVELOPMENT FUND – KASARANI 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

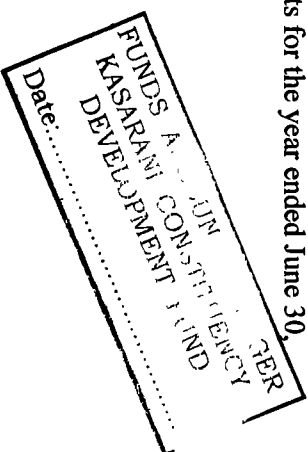
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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 – KASARANI CONSTITUENCY
Reports and Financial Statements

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

VII. NOTES TO THE FINANCIAL STATEMENTS

KASARANI CDF NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400 1 TRANSFERS FROM CDF BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO...A709976	2,000,000.00	-
AIE NO...A735549	23,573,291.60	-
AIE NO...A735974	19,179,968.70	-
AIE NO...A750090	19,179,968.70	-
TOTAL	<u>63,933,229.00</u>	=

1330407 Normal Allocation

3510000 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	-	-

3510202

3510601

FUND'S ACCOUNT MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND
 Date:.....

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY

Reports and Financial Statements

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

3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
	Receipts from the Sale of office and general equipment	-	-
3510803	Total	=	=

1400000

3 OTHER REVENUES

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

2110000

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	524,200.00	-
2110202 Basic wages of casual labour	60,000.00	-
Personal allowances paid as part of salary		
2110301 House allowance	-	-
2110314 Transport allowance	-	-
2110320 Leave allowance	-	-

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY
Reports and Financial Statements

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

2110326	Other personnel payments/GRATUITY	-	
	Total	<u>584,200.00</u>	=

2200000

5 USE OF GOODS AND SERVICES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services/bank charges	-	-
2210104	Office rent	240,000.00	-
2210200	Communication, supplies and services	100,000.00	-
2210300	Domestic travel and subsistence	145,000.00	-
2210500	Printing, advertising and information supplies & services	45,000.00	-
2210600	Rentals of produced assets	-	-
2210700	Training expenses	900,000.00	-
2210800	Hospitality supplies and services	100,000.00	-
2210900	Insurance costs	-	-
2211000	Specialised materials and services	-	-
2211100	Office and general supplies and services	120,000.00	-
2211200	Fuel, oil & lubricants	300,000.00	-
2211300	Other operating expenses	-	-
2220100	Routine maintenance – vehicles and other transport equipment	421,335.00	-
2220200	Routine maintenance – other assets	-	-
	Total	<u>2,371,335.00</u>	=

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

2210800 6 CD/FC EXPENSES

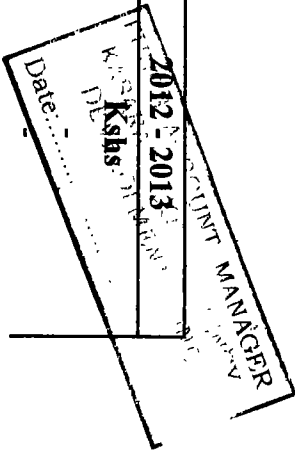
Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	268,500.00	-
Committee allowance	1,368,000.00	-
TOTAL	<u>1,636,500.00</u>	<u>=</u>

2630200 7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Primary Schools	-	-
Transfers to Secondary Schools	14,865,906.00	-
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	<u>14,865,906.00</u>	<u>=</u>

2640000 8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary -Secondary	3,385,000.00	-
Bursary -Tertiary	1,130,000.00	-
TOTAL	4,515,000.00	-



 ACCOUNT MANAGER
 Date:

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY
Reports and Financial Statements

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

2640104	Bursary-Special schools	-	-
2640105	Mocks & CAT	-	-
2640504	Water/Sanitation	9,834,550.00	-
2640505	Food Security	-	-
2640506	Electricity	-	-
2640507	Security	2,487,601.00	-
2640508	Roads	-	-
2640509	Sports	1,033,000.00	-
2640510	Environment	1,007,500.00	-
2640200	Emergency Projects	1,980,125.00	-
	Total	<u>20,857,776.00</u>	=

2120000

9 SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2120101	11,800.00	-
	-	-
	<u>11,800.00</u>	=
	Employer contribution to NSSF	
	Total	

FUNDS ACCOUNT MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND
 Date:.....

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY

Reports and Financial Statements

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

3100000

10 ACQUISITION OF ASSETS

	2013 - 2014	2012 - 2013
Non Financial Assets	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	180,000.00	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	<u>180,000.00</u>	<u>=</u>

3110102
3110202
3110302
3110701
3110704
3110801
3111001
3111002
3111005
3111009
3111112
3130101

11 OTHER PAYMENTS

	2013 - 2014	2012 - 2013
Other Payments	Kshs	Kshs
	-	-
	=	=

2012-2013
 FUNDS ACCOUNTS MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND
 Date:.....

CONSTITUENCIES DEVELOPMENT FUND – KASARANI CONSTITUENCY
Reports and Financial Statements

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

12 BANK BALANCES (CASH BOOK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
EQUITY BANK-KASARANI A/C NO.1180261612372	23,425,712.00 -	- -
Total	23,425,712.00	-

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

FUNDS ACCOUNT MANAGER
 KASARANI CONSTITUENCY
 DEVELOPMENT FUND
 Date:.....