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By Hon. A. Duaka, MP
on 08.07.2015 (PM)
Mmm

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF

CONSTITUENCIES DEVELOPMENT FUND

MAVOKO CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE 2014

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mavoko Constituency set out on pages 4 to 16, which comprise the statement of financial assets and liabilities as at 30 June, 2014, 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. 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(1) of the Public Audit Act, 2003. The audit was conducted in accordance with the 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

1. Transfer to other Government Entities

The statement of receipts and payments reflects an amount of Kshs.8,475,000 under Transfer to Other Government Entities for the year ended 30 June 2014, which includes expenditure on the construction of an outpatient department block at Athi River District Hospital whose contract sum was Kshs.16,875,645 and was expected to take a period of eight (8) months to complete from a commencement date of September 2012.

Examination of the supporting evidence indicated that the initial contract sum was revised to Kshs.28,052,346 due to extra works. However, as at the time of audit the project was 95 % complete and no further funds had been allocated for completion yet the contractor was still on site and charging security and idle equipment. These costs might accumulate and could also accrue interest and increase the cost of the project further. Consequently, the project may not serve the intended purpose.

2. Other Grants and Transfers

The statement of receipts and payments reflects an amount of Kshs.8,431,407 under Other Grants and Transfers for the year ended 30 June 2014, which includes Kshs.2,000,000 paid to Everfortunes Company to construct a mass across Thumbi River. Further, examination of the procurement documentation indicated that there were no bills of quantities and it was also not clear how the firm was identified. In addition, there were no project expenditure returns from the project management committee to confirm the monitoring of the expenditure. Consequently, the viability of the project could not be confirmed.

3. Cash and Cash Equivalents

The statement of receipts and payments further reflects an amount of Kshs.5,324,268 under surplus, which is also disclosed in the statement of financial assets as bank balance as at 30 June 2014. However, a review of the cash book revealed that the actual cash book bank balance was Kshs.9,423,199. The difference of Kshs.4,098,931 has not been explained. Further, the statement of receipts and payments does not disclose the balance of cash brought forward from the previous year of Kshs.1,201,000. In addition, an amount of Kshs.264,500

relating to proceeds from tender documents has not been disclosed in the statement of assets and liabilities as part of cash and cash equivalents.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,324,268 as at 30 June 2014 could not be confirmed.

4. Other Receipts

The statement of receipts and payments reflects other receipts of Kshs.264,500 which represents proceeds from sale of tender documents. However, scrutiny of the tender register revealed that a total of 99 tender documents were sold each at a price of Kshs.2,000 totalling to Kshs.198,000. It was therefore not clear how the amount of Kshs.264,500 was arrived at.

Consequently the accuracy of the figure of Kshs.264,500 disclosed as other receipts for the year ended 30 June 2014 could not be ascertained.

5. Unsupported Expenditure

The following balances in the statement of receipts and payments were not supported with relevant documentary evidence or analysis:-

Details	Kshs.
Use of goods and services	2,683,630
Committee meeting allowances	944,000
Transfer to other government units	8,475,000
Other grants and transfers	<u>8,431,407</u>
Total	<u>20,534,037</u>

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

6. Inaccuracies in the Financial Statements

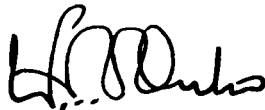
The following anomalies were noted in the financial statements under review:-

- (i) The financial statements do not contain a statement of cash flows for the year ended 30 June 2014.
- (ii) The significant accounting policies, paragraph vi (a) indicates that the figures in the financial statements are rounded off to the nearest thousand (Kshs'000) yet the figures used are not rounded as stated.
- (iii) The statement of receipts and payments reflects Kshs.2,683,630 under use of goods and services referred to as note 5, while note 5 reflects a figure of Kshs.3,183,630 hence an unexplained variance of Kshs.500,000.
- (iv) The statement of receipts and payments casts to Kshs.28,479,337 and not Kshs.28,979,337 as indicated. Thus a variance of Kshs.500,000.

- (v) Original budget for social security benefits was Kshs.34,560 and there were no adjustments touching the item yet the final budget reflected it as zero in the summary statement of appropriation.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements presents fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituency Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

13 May 2015

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

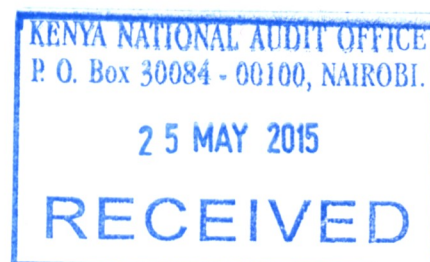
The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	RISPER LOISA
3.	District Accountant	

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | | |
|-----------------------|---|---------------|
| 1. Michael Mulei | - | Chairman |
| 2. Risper Loisa | - | Funds Manager |
| 3. Felister Muthoka | - | Member |
| 4. Jacqueline Mutindi | - | Member |
| 5. Jacqueline Mutisya | - | Member |
| 6. Moses Kilonzo | - | Member |
| 7. Moses Mulandi | - | Member |
| 8. Mohammed Sora Wako | - | Member |
| 9. Leonard Zambia | - | Member |
| 10. Obed Mose | - | Member |



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(e) Entity Headquarters

MAVOKO CDF offices

P.O. Box 167-00519

Athi River, KENYA

(f) Entity Contacts

Telephone: (254) 713895337

E-mail: mavokocdf@.go.ke

Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker

1. Equity bank,
EPZ Athi River
Account Number 1490262115144

(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.

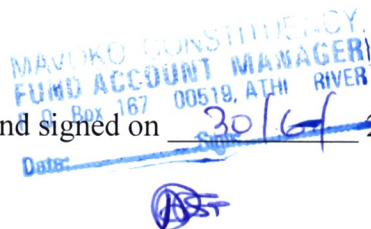
The Fund Account Manager in charge of the MAVOKOCDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 MAVOKO 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 MAVOKO 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 MAVOKO 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 MAVOKO 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 MAVOKO CDF financial statements were approved and signed on 30/6/2014 2014.



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MAVOKO CDF STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	34,039,105.50	34,039,105.50
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	264500	xxx
TOTAL RECEIPTS		34,303,605.50	XXX
PAYMENTS			
Compensation of Employees	4	388,000.00	xxx
Use of goods and services	5	2,683,630.00	xxx
Committee meeting allowances	6	944,000.00	xxx
Transfers to Other Government Units	7	8,475,000.00	xxx
Other grants and transfers	8	8,431,407.00	xxx
Social Security Benefits	9	-	xxx
Acquisition of Assets	10	7,557,300.00	xxx
Other Payments	11		xxx
TOTAL PAYMENTS		28,979,337.15	xxx
SURPLUS/DEFICIT		5,324,268.35	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 30/6/2014 and signed by:

MAVOKO CONSTITUENCY
 FUND ACCOUNT MANAGER
 P.O. Box 80519, A.M.S.

 RISPER LOISA
 Fund Account MANAGER
 DATE,



MICHAEL MULEI
 CHAIRMAN CDFC

CONSTITUENCIES DEVELOPMENT FUND – MAVOKO CONSTITUENCY
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MAVOKO CDF 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	5,324,268.35	0
Cash Balances (sale of tenders, hire of grader)	13	-	0
Outstanding Imprests	14	-	0
Cash Equivalents (e.g. sale of tender doc held in bankers cheque)	15	-	0
			0
TOTAL FINANCIAL ASSETS		5,324,268.35	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	0
Surplus/Deficit for the year (from stm of receipt & expenditure		5,324,268.35	0
Prior year adjustments	17	-	0
NET LIABILITIES		5,324,268.35	0

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 30/6/2014 and signed by:

MAVOKO CONSTITUENCY
 FUND ACCOUNT MANAGER
 P.O. Box 10119, ATHI RIVER

RISPER LOISA
 Fund Account MANAGER
 DATE,

MAVOKO C.D.F.
 30 JUN 2014
 Sign: 
 MICHAEL MULEI
 CDFC CHAIRMAN

CONSTITUENCIES DEVELOPMENT FUND - MAVOKO CONSTITUENCY
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SUMMARY STATEMENT OF APPROPRIATION: MAVOKO CONSTITUENCY.

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization Difference to Final Budget f=d/c %
Compensation of Employees/Admin	1,000,000.00	-	1,000,000.00	388,000.00	612,000.00	38.8%
Use of goods and services/admin/M&E	2,734,185.00	-	2,734,185.00	3,183,630.00	(449,445)	116%
Committee Members Expenses	1,248,000.00	-	1,248,000.00	944,000.00	304,000.00	75.6%
Transfers to Other Government Units	10,045,760.00	-	10,045,760.00	8,475,000.00	1,570,760.00	84%
Other grants and transfers	7,855,419.00	-	7,855,419.00	6,682,700.00	1,172,719.00	85%
Social Security Benefits	34,560.00	-			-	
Acquisition of Assets	7,557,300.00	-	7,557,300.00	7,557,300.00	0	
Other Payments	3,564,466.00	-	1,748,707.00	1,748,707.00	0	
TOTALS	34,039,105.50	-	34,039,105.50	28,979,337.00		

The MAVOKO CDFC financial statements were approved on 30/6/2014 and signed by:



**MAVOKO CONSTITUENCY
 FUND ACCOUNT MANAGER**
 P O Box 167 00519, ATHI RIVI

Date: _____ Sign: _____
RISPER N. LOISA
 Fund Account Manager

MR MICHAEL MULEI
 Chairman - CDFC

CONSTITUENCIES DEVELOPMENT FUND – MAVOKO CONSTITUENCY
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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

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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.

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.

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MAVOKO CDF NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation	AIE NO...	34,039,105.50	0
	AIE NO.....		0
Conditional grants	AIE NO...	0	0
	AIE NO...	0	0
	TOTAL	34,039,105.50	0

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

3 OTHER REVENUES

	2013 - 2014 Kshs	2012 - 2013 Kshs
1410107 Interest Received	-	0
1410405 Rents	-	0
1420601 Sale of tender documents	264,500.00	0
1450207 Other Receipts Not Classified Elsewhere	-	0
Total	264,500.00	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs
2110201 Basic wages of contractual employees	388,000.00
2110202 Basic wages of casual labor	
Personal allowances paid as part of salary	
2110301 House allowance	
2110314 Transport allowance	
2110320 Leave allowance	
2110326 Other personnel payments	

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Total	388,000.00
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5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210100 Utilities, supplies and services/bank charges	98,680.00	
2210104 Office rent		
2210200 Communication, supplies and services	481,260.00	
2210300 Domestic travel and subsistence	120,000.00	
2210500 Printing, advertising and information supplies & services	180,000.00	
2210600 Rentals of produced assets		
2210700 Training expenses	1,500,000.00	
2210800 Hospitality supplies and services	120,000.00	
2210900 Insurance costs		
2211000 Specialised materials and services	80,000.00	
2211100 Office and general supplies and services	250,000.00	
2211200 Fuel ,oil & lubricants	180,000.00	
2211300 Other operating expenses	10,190.00	
2220100 Routine maintenance – vehicles and other transport equipment	100,000.00	
2220200 Routine maintenance – other assets	63,500.00	
Total	3,183,630.00	0

6 CDFC EXPENSES

	2013 - 2014	2012 - 2013
Description	Kshs	Kshs
2210802 Other committee expenses	500,000.00	
2210809 Committee allowance	444,000.00	0
		0
		0
		0
		0
		0
		0
TOTAL	944,000.00	0

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7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools	1,350,000.00	0
2630205	Transfers to secondary schools	7,125,000.00	0
2630206	Transfers to Tertiary institutions		0
2630207	Transfers to Health institutions		0
			0
			0
			0
	TOTAL	8,475,000.00	0

8 OTHER GRANTS AND OTHER PAYMENTS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	4,009,700.00	0
2640102	Bursary -Tertiary	2,673,000.00	0
2640104	Bursary-Special schools		0
2640105	Mocks & CAT		0
2640504	water		0
2640505	food security		0
2640506	Electricity		0
2640507	Security		0
2640508	Roads		0
2640509	Sports		0
2640510	Environment		0
2640200	Emergency Projects	1,748,707.00	0
	Total	8,431,407.00	0

9 SOCIAL SECURITY BENEFITS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF		0
	Total	-	0

10 ACQUISITION OF ASSETS

Non Financial Assets		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		0
3110202	Construction of Buildings		0
3110302	Refurbishment of Buildings		0
3110701	Purchase of Vehicles	7,557,300.00	0

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3110704	Purchase of Bicycles & Motorcycles		0
3110801	Overhaul of Vehicles		0
3111001	Purchase of Office furniture and fittings		0
3111002	Purchase of computers ,printers and other IT equipments		0
3111005	Purchase of photocopier		0
3111009	Purchase of other office equipments		0
3111112	Purchase of soft ware		0
3130101	Acquisition of Land		0
	Total	7,557,300.00	0

11 Other Payments		0	0
		-	
		-	
		-	

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
Equity Bank, EPZ Athi River Account Number 1490262115144	5,324,268.35	0
	-	0
		0
		0
Total	5,324,268.35	0

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	264,500 00	0
Hire of graders		0
Hire of hall		0
Other receipts (specify)		0
		0
Total	264,500 00	0

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[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
<i>Name of Officer</i>	0	0
Total		

15 Cash equivalents (short-term deposits)

<i>Name of Bank, Account No. & currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>
	0	0
<i>Sale of tender docs held in banker chq</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
<i>Describe the nature of deposit</i>	0	0
Total	0	0

16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	0	-

[Provide short appropriate explanations as necessary]

CONSTITUENCIES DEVELOPMENT FUND – MAVOKO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs68,078,211.00)

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PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	0	-

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OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
AIE NO...	34,039,105.50	0
AIE NO.....		0
		0
AIE NO...	0	0
AIE NO...	0	0
TOTAL	34,039,105.50	0

18.5 DISBURSEMENTS FROM THE BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
AIE NO...	34,039,105.50	0
AIE NO.....		0
		0
AIE NO...	0	0
AIE NO...	0	0
TOTAL	34,039,105.50	0