

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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By Koalet
Majimig 16/6/15*



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIBRA 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 - KIBRA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kibra Constituencies Development Fund – Kibra Constituency set out on pages 4 to 20, which comprise the statement of financial assets and liabilities as at 30 June 2014, 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. 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 International Standards on Auditing (ISA). 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 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

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 opinion.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The statement of receipts and payments reflect payments totalling Kshs.29,047,004. However, these financial statements were not prepared from primary books of account like the cash book, the ledgers or trial balance. Further, included in the total expenditure figure of Kshs.29,047,004 is Kshs.5,866,400 which was neither analysed nor supported with documentary evidence.

Consequently, the accuracy and validity of the expenditure could not be ascertained.

2. Cash and Cash Equivalents

The statement of financial assets and liabilities reflect an amount of Kshs.4,944,766 under cash and cash equivalents which agree to the surplus for the year. However, the Fund did not provide any information on funds that may have been inherited from the former Langata Constituency. Consequently, the completeness of the cash and cash equivalents cannot be ascertained.

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 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 (Cash Basis) and comply with Constituencies Development Fund Act, 2013 and the Public Audit Act, 2003.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

13 May 2015

[10TH SEPTEMBER 2014]

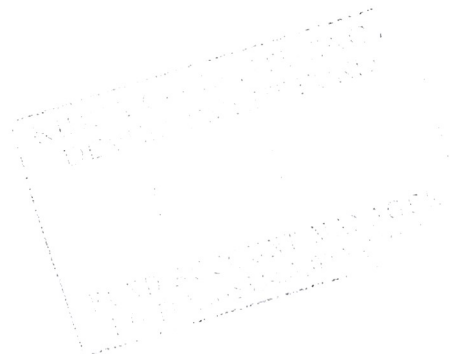


CONSTITUENCIES DEVELOPMENT FUND - KIBRA CONSTITUENCY

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 – KIBRA 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)

(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	Jimnah T. Macharia
3.	Provincial Accountant	Vitalis O. Obunga

(d) Fiduciary Oversight Arrangements

Leah Asego	Chair Person
Frank Koyoo	Secretary
Michael Kilibwa	CDFC Member
Emmanuel Mulamba	CDFC Member
Sikudhani Ajwang	CDFC Member
Monica Mumbua	CDFC Member
Zainab Khalib	CDFC Member
Richard Ong'ong'o	CDFC Member
Joel Mwangala	CDFC Member

CONSTITUENCIES DEVELOPMENT FUND – KIBRA CONSTITUENCY
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(e) Entity Headquarters

Kibra Constituency Development Fund
P.O. Box 10724 – 00400
Nairobi,
KENYA.
Lang'ata Sub-County Commissioner's Compound

(f) Entity Contacts

E-mail: Kibra@cdf.go.ke

(g) Entity Bankers

Equity Bank
Kibra Branch
Account Number 1170261223145
P.O Box 75104 – 00200
Nairobi

(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 – KIBRA 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.

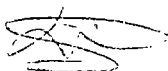
The Fund Account Manager in charge of the Kibra *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Kibra *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 Kibra *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 Kibra *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 Kibra *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 Kibra *CDF* financial statements were approved and signed on 10th September, 2014.



Leah A. Asego
Chair Person - CDFC



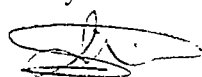
Jimnah T. Macharia
Fund Account Manager

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

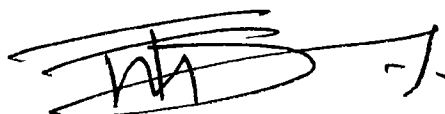
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	33,936,770.50	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	55,000.00	xxx
TOTAL RECEIPTS		33,991,770.50	XXX
PAYMENTS			
Compensation of Employees	4	681,599.60	xxx
Use of goods and services	5	2,331,400.00	xxx
Committee meeting allowances	6	1,832,000.00	xxx
Transfers to Other Government Units	7	7,810,005.00	xxx
Other grants and transfers	8	11,892,000.00	xxx
Social Security Benefits	9	-	xxx
Acquisition of Assets	10	4,500,000.00	xxx
Other Payments	11	-	xxx
TOTAL PAYMENTS		29,047,004.60	xxx
SURPLUS/DEFICIT		4,944,765.90	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kibra CDF financial statements were approved on 10th September, 2014 and signed by:



Leah A. Asego
Chair Person - CDFC



Jimnah T. Macharia
Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

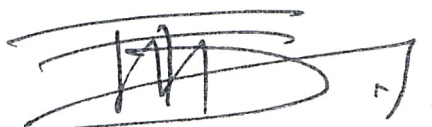
CONSTITUENCIES DEVELOPMENT FUND – KIBRA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	4,889,765.90	0
Cash Balances (sale of tenders,hire of grader)	13	55,000.00	0
Outstanding Imprests	14	-	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	0
TOTAL FINANCIAL ASSETS		<u>4,944,765.90</u>	<u>0</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2013	16	-	0
Surplus/Defict for the year (from stm of receipt & expenditure		4,944,765.90	0
Prior year adjustments	17	-	0
NET LIABILITIES		<u>4,944,765.90</u>	<u>-</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kibra CDF financial statements were approved on 10th September, 2014 and signed by:



Leah A. Asego
Chair Person - CDFC



Jimnah T. Macharia
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - KIBRA CONSTITUENCY

Reports and Financial Statements

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,200,000.00	0	1,200,000.00	681,599.60	518,400.40	56.80%
Use of goods and services	3,852,584.50	0	3,852,584.50	1,731,400.00	2,121,184.50	44.94%
Committee Members Expenses	2,352,584.50	0	2,352,584.50	1,832,000.00	520,584.50	77.87%
Transfers to Other Government Units	23,020,581.00	0	23,020,581.00	7,810,005.00	15,210,576.00	33.93%
Other grants and transfers	29,647,791.00	0	29,647,791.00	11,892,000.00	17,755,791.00	40.11%
Social Security Benefits	300,000.00	0	300,000.00	-	300,000.00	0.00%
Acquisition of Assets	7,500,000.00	0	7,500,000.00	5,100,000.00	2,400,000.00	68.00%
Other Payments	-	0	-	-	-	
TOTALS	67,873,541.00					

The Kibra CDF financial statements were approved on 10th September, 2014 and signed by:



Jimnah T. Macharia
Fund Account Manager



Leah A. Asego
Chair Person - CDFC

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.

REPUBLIC OF KENYA
CONSTITUENCY
DEVELOPMENT FUND

FUND ACCOUNT MANAGER
KIBAKA CONSTITUENCY

CONSTITUENCIES DEVELOPMENT FUND – KIBRA CONSTITUENCY

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

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.

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.

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

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.

THE CHIEF EXECUTIVE OFFICER
CONSTITUENCIES DEVELOPMENT FUND

THE ACCOUNTING MANAGER
CONSTITUENCIES DEVELOPMENT FUND

CONSTITUENCIES DEVELOPMENT FUND – KIBRA 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 Kshs	2012 - 2013 Kshs
Normal Allocation AIE NO...A73561	2,000,000.00	X
Conditional grants AIE NO.....A73578	31,936,770.50	X
AIE NO...	X	X
AIE NO...	X	X
TOTAL	33,936,770.50	X

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

RECEIVED
KIBRA CONSTITUENCY DEVELOPMENT FUND
JUNE 30 2014

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

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	X	X
Rents	X	X
Sale of tender documents	55,000.00	X
Other Receipts Not Classified Elsewhere	X	X
Total	55,000.00	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	681,599.60	X
Basic wages of casual labour	X	X
Personal allowances paid as part of salary		
House allowance	X	X
Transport allowance	X	X
Leave allowance	X	X
Other personnel payments	X	X
Total	681,599.60	0

REPORT APPROVED BY THE
 MEMBERS OF THE FUND

FUND ACCOUNTS MANAGER
 11/06/2014

CONSTITUENCIES DEVELOPMENT FUND – KIBRA CONSTITUENCY

Reports and Financial Statements

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

5 USE OF GOODS AND SERVICE

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	1,167,400.00	X
Office rent	X	X
Communication, supplies and services	X	X
Domestic travel and subsistence	X	X
Printing, advertising and information supplies & services	X	X
Rentals of produced assets	X	X
Training expenses	X	X
Hospitality supplies and services	X	X
Insurance costs	X	X
Specialised materials and services/Strategic plan	1,164,000.00	X
Office and general supplies and services	X	X
Fuel ,oil & lubricants	X	X
Other operating expenses	X	X
Routine maintenance – vehicles and other transport equipment	X	X
Routine maintenance – other assets	X	X
Total	2,331,400.00	XXX

Public Accounts Committee
 Parliament of Kenya
 P.O. Box 30000, Nairobi
 Kenya
 Telephone: 254 20 3742000
 Fax: 254 20 3742001
 E-mail: publicaccounts@parliament.go.ke
 Website: www.parliament.go.ke

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

6 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	232,000.00	X
Committee allowance	1,600,000.00	X
TOTAL	1,832,000.00	XX

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Primary schools	749,875.00	X
Transfers to Secondary schools	7,060,130.00	X
Transfers to Tertiary institutions	X	X
Transfers to Health institutions	X	X
TOTAL	7,810,005.00	XX

CONSTITUENCIES DEVELOPMENT FUND – KIBRA CONSTITUENCY
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8 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary –Secondary	6,682,000.00	X
Bursary –Tertiary	2,000,000.00	X
Bursary-Special schools	X	X
Mocks & CAT	1,622,000.00	X
Water	X	X
food security	X	X
Electricity	X	X
Security	X	X
Roads	X	X
Sports	788,000.00	X
Environment	X	X
Emergency Projects	800,000.00	X
Total	11,892,000.00	XX

9 SOCIAL SECURITY BENEFITS

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

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 KIBRA CONSTITUENCY DEVELOPMENT FUND
 KIBRA CONSTITUENCY DEVELOPMENT FUND

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

10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	X	XX
Construction of Buildings	X	XX
Refurbishment of Buildings	X	XX
Purchase of Vehicles	4,500,000.00	XX
Purchase of Bicycles & Motorcycles	X	XX
Overhaul of Vehicles	X	XX
Purchase of Office furniture and fittings	X	XX
Purchase of computers ,printers and other IT equipments	X	XX
Purchase of photocopier	X	XX
Purchase of other office equipments	X	XX
Purchase of soft ware	X	XX
Acquisition of Land	X	XX
Total	4,500,000.00	XX

11 Other Payments

	XX	XX
	XX	XX
	XX	XX
	XX	XX
	XX	XX
	XX	XX

KIBKA CONSULTING
 DEVELOPMENT FUND

FUND ACCOUNT MANAGER
 T.O. PETER MUKHIA

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

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY BANK KIBERA BRANCH</i>	4,889,765.90	xxx
	-	xxx
		xxx
Total	4,889,765.90	xxx

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	55,000.00	xxx
Hire of graders		xxx
Hire of hall		xxx
Other receipts (specify)		xxx
Total	55,000.00	xxx

14 OUTSTANDING IMPRESTS

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

15 Cash equivalents (short-term deposits)

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

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

16 BALANCES BROUGHT FORWARD

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

17 PRIOR YEAR ADJUSTMENTS

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

APPROVED FOR THE BOARD OF DIRECTORS
 DATE: 30/06/2014

APPROVED FOR THE MANAGEMENT
 DATE: 30/06/2014

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

18 OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD
33,936,770.50