REPUBLIC OF KENYA

Paper laid
By Hon Aden Duale
Leader of Majority
on Tue 20/9/16

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2015

CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

Table of Content

Page

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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Githunguri 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**Yusuf Mbuno**
2.	A.I.E holder	
3.	Accountant	
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Gatundu North Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) GITHUNGURI CDF Headquarters

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(f) GITHUNGURI CDF Contacts

Telephone: (254)
E-mail:
Website:

(g) GITHUNGURI CDF Bankers

1.

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(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. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The CDF have improved the Education and Security infrastructures of Githunguri.

However there have been emerging issues like political, economical, social, legal and global challenges influencing the implementation of CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The CDFCs wish that the issues of having the project on going for more than 2years be stopped and the CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

SIGN **CHAIRMAN CDFC**

III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Githunguri CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2015. 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 CDF; (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 CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Githunguri CDF accepts responsibility for the CDF'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). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Githunguri CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Githunguri CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF'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 Accounting Officer confirms that the CDF'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 CDF's financial statements were approved and signed by the Accounting Officer on _____ 2015.

Fund Account Manager	**Chairman**

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND- GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Githunguri Constituency set out on pages 5 to 36, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of appropriation: recurrent and development combined 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 not 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 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 controls 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. Cash and Cash Equivalents

The statement of assets as at 30 June 2015 reflects Cash and Cash Equivalents balance of Kshs.8,610,345. Included in the balance, is a zero balance of cash at hand, while records availed for audit revealed cash at hand amount of Kshs.9,446,490 as at the end of the financial year. No reconciliation or explanation was provided for omitting this balance in the financial statements. Further, a review of the bank reconciliation statements, indicates that un-presented cheques totaling to Ksh.341,720, some dating back to July 2011, were already stale as at 30 June 2015 and could not be presented in the bank for payment. No reason was provided for the failure to reverse the cheques into the cashbook.

Consequently the accuracy of Cash and Cash Equivalents balance of Kshs.8,610,345 as at 30 June 2015 could be confirmed.

2. Irregular payment of Consultancy Services

During the financial year under review, the CDF engaged the services of a private consultant, Master-cost Ltd for technical advice in projects planning and management,

including preparation of Bill of Quantities (BQs) and processing of payments certificates. During the year a total of Kshs.573,301.30 was paid out to the consultant. However, the firm was single sourced and the reasonableness of the prices charged could not be established.. Further, the CDF being a public office is supposed to use the services of the county works office, which is a government department, but this was not the case and there were no correspondences to justify why the CDF opted for private firm. In addition, it was noted that the private firm did the bill of quantities, engineer's estimate and issued certificate of completion for payments which should have been done by different professionals. Therefore conflict of interest could not be ruled out. Consequently, we could not ascertain the expenditure as a proper charge to public funds.

3. Unutilized Projects

Available records indicate that the CDFC spent an amount of Kshs.2,500,000 towards completion of three (3) AP Posts which had been started in the 2013/2014 financial year. These projects includes; Wanjenga AP Post –Kshs.1,500,000, Gatiguru AP Post – Kshs.500,000 and Ihiga AP Post –Kshs.500,000.

A site visit of the projects revealed that all of them had been completed satisfactorily. However, it was noted that no sign boards or any other signage had been erected on the facilities to clearly mark them as CDF projects as required by law. Further, it was noted that the Posts had not been handed over to the Deputy Administration Police Commander (DAPC) of the area in order for officers to be deployed there to enhance security of residents. Consequently, we could not establish the value for money for the project.

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-Githunguri Constituency as at 30 June 2015, and of its financial performance and its cash flows for the for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Constituencies Development Fund Act, 2013.

Other Matter

1.0 Overall Budget Analysis

Review of summary statement of appropriation revealed 100% and 92.8% overall budget utilization on receipts and expenditure respectively as follows:

Item	Budget-Kshs	Actual -Kshs.	Difference-Kshs	Actual as % of Budget
Receipts	120,208,026	120,208,026	0	100%
Expenditure	120,208,026	111,597,681	8,610,345	92.8%

The above analysis, reflects that the CDF incurred an under expenditure of Kshs.111,597,681.00 or 92.8% of the approved budget of Kshs.120,208,026. No reason was provided for the underutilization of budget.

1.1 Budget Performance on Transfers to Other Government Units

The CDFC budgeted to undertake 55 projects under the Transfers to other government units amounting to Kshs.81,918,083 . However, only 46 projects were completed while 9 projects were ongoing as at the end of the year as analyzed below;

Project category	No budgeted	No completed	Not started	Ongoing	Budget	Actual	Under expenditure
Primary schools	35	31	0	4	56,518,083	46,959,083	9,559,000
Secondary schools	14	10	0	4	17,500,000	21,900,000	-4,400,000
Tertiary Schools	6	5	0	1	7,900,000	7,300,000	600,000
Total	**55**	**46**	**0**	**9**	**81,918,083**	**76,159,083**	**5,759,000**

The reason for the under expenditures observed was not explained.

1.2 Budget Performance on Other Grants and Transfers

The CDFC budgeted to undertake 15 projects under the Other grants and transfers amounting to Kshs.32,672,666. However, only 13 projects were completed while 34 projects were ongoing as at the year end. Analysis as follows:

Project category	No Budgeted	No completed	Not started	Ongoing	Budget	Actual	Under/over expenditure
Bursary	2	2			13,098,404.9	11,343,389	1,755,015.9
Water project	4	4	0	0	4,504,299	4,504,299	0
Security	7	7	0	0	9,080,000	9,080,000	0
Sports	2	1		1	2,488,168	1,244,084	1,244,084
Emergency	2	1	1	-	3,501,794.1	2,500,000	1,001,794.1
Total	**15**	**13**	**1**	**1**	**32,672,666**	**8,671,772**	**4,000,894**

From the analysis above, management should ensure that the rate of project implementation is accelerated to ensure that the residents enjoy the benefits of CDF funds.

My opinion is not qualified in respect of this matter.

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

Nairobi

17 August 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	111,321,368.40	70,598,625.60
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		111,321,368.40	70,598,625.60
PAYMENTS			
Compensation of employees	4	1,023,727.00	1,226,172.00
Use of goods and services	5	580,390.20	1,510,092.00
Committee Expenses	6	3,145,909.00	5,291,500.00
Transfers to Other Government Units	7	78,159,083.00	31,507,485.00
Other grants and transfers	8	28,671,772.00	24,610,275.00
Social Security Benefits	9	16,800.00	7,200.00
Acquisition of Assets	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		111,597,681.20	64,152,724.00
SURPLUS/DEFICIT		(276,312.80)	6,445,901.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri CDF financial statements were approved on _____ 2015and signed by:

Chairman - CDFC

Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	8,610,344.90	8,886,657.70
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		8,610,344.90	8,886,657.70
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	8,886,657.70	2,440,756.10
Surplus/Defict for the year		(276,312.80)	6,445,901.60
Prior year adjustments	14	-	-
NET LIABILITIES		8,610,344.90	8,886,657.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri CDF financial statements were approved on _____ 2015 and signed by:

Chairman - CDFC **Fund Account Manager**

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	111,321,368.40	70,598,625.60
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,023,727.00	1,226,172.00
Use of goods and services	5	580,390.20	1,510,092.00
Committee Expenses	6	3,145,909.00	5,291,500.00
Transfers to Other Government Units	7	78,159,083.00	31,507,485.00
Other grants and transfers	8	28,671,772.00	24,610,275.00
Social Security Benefits	9	16,800.00	7,200.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(276,312.80)	6,445,901.60
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(276,312.80)	6,445,901.60
Cash and cash equivalent at BEGINNING of the year	15	8,886,657.70	2,440,756.10
Cash and cash equivalent at END of the year	16	8,610,344.90	8,886,657.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri CDF financial statements were approved on _____ 2015 and signed by:

Chairman CDFC **Fund Account Manager**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	95,078,924.00	40,012,175.40	135,091,099.40	111,321,368.40	23,769,731.00	82%
Proceeds from Sale of Assets						
Other Receipts						
	95,078,924.00	40,012,175.40	135,091,099.40	111,321,368.40	23,769,731.00	82%
PAYMENTS						
Compensation of Employees	1,200,000.00	1,500,000.00	2,700,000.00	1,023,727.00	1,676,273.00	37.0%
Use of goods and services	3,764,656.10	1,247,691.40	5,012,347.50	580,390.20	4,431,957.30	12.0%
Committee Expenses	3,572,447.00	2,545,909.00	6,118,356.00	3,145,909.00	2,972,447.00	51.0%
Transfers to Other Government Units	60,150,000.00	26,545,909.00	86,695,909.00	78,159,083.00	8,536,826.00	90.0%
Other grants and transfers	26,371,820.90	8,172,666.00	34,544,486.90	28,671,772.00	5,872,714.90	83.0%
Social Security Benefits	20,000.00		20,000.00	16,800.00	3,200.00	84.0%
Acquisition of Assets				-	-	0.0%
Other Payments	-		-		-	
TOTALS	95,078,924.00	40,012,175.40	135,091,099.40	111,597,681.20	23,493,418.20	82.0%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

i. Xxxx
ii. Xxxx

iii. Xxxx
iv. Xxxx
v. Xxxx

The GATUNDU NORTH CDF financial statements were approved on _____ 2015 and signed by:

Chairman CDF

Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. 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. 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 CDF and all values are rounded to the nearest shilling. 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 CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the CDF 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 CDF 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.

4. 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 the Central Bank of Kenya and 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.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the CDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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 CDF'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 CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. 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, 2015.

IX. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	A750110	40,012,175.40	43,523,842.00
		A759685	20,769,731.00	400,000.00
		A796736	14,261,839.00	2,000,000.00
		A797072	12,507,892.00	24,674,783.60
		A796015	23,769,731.00	
			-	
1330408	Conditional grants		-	-
			-	
1330409	Receipt from other Constituency		-	
	TOTAL		111,321,368.40	70,598,625.60
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	
3510803	Receipts from the Sale of office and general equipment		-	

			-	-
		Total		
1400000	3 OTHER RECEIPTS			
	Description		2014 - 2015	2013- 2014
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Interest Received		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2014 - 2015	2013- 2014
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,023,727.00	1,226,172.00
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2710120	gratuity		-	
	Total		1,023,727.00	1,226,172.00
2200000	5 USE OF GOODS AND SERVICES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210100	Utilities, supplies and services		48,399.70	1,020,092.00

2210104	Office rent		-	-
2210200	Communication, supplies and services		6,960.00	-
2210300	Domestic travel and subsistence			
2210500	Printing, advertising and information supplies & services		90,000.00	90,000.00
2210600	Rentals of produced assets		-	
2210700	Training expenses		-	-
2210800	Hospitality supplies and services		-	
2210900	Insurance costs		-	
2211000	Specialised materials and services		-	
2211100	Office and general supplies and services		-	-
2211200	Fuel ,oil & lubricants		-	-
2211300	Other operating expenses		435,030.50	400,000.00
2220100	Routine maintenance – vehicles and other transport equipment		-	-
2220200	Routine maintenance – other assets		-	-
			-	
	Total		580,390.20	1,510,092.00
2210800	6 COMMITTEE EXPENSES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210802	Other commitee expenses		613,354.00	3,803,500.00
2210809	Commitee allowance		2,532,555.00	1,488,000.00
	TOTAL		3,145,909.00	5,291,500.00

2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2630204	Transfers to primary schools		46,959,083.00	-
2630205	Transfers to secondary schools		21,900,000.00	31,507,485.00
2630206	Transfers to Tertiary institutions		7,300,000.00	-
2630207	Transfers to Health institutions		2,000,000.00	-
	TOTAL		78,159,083.00	31,507,485.00
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2640101	Bursary -Secondary		9,290,500.00	12,316,000.00
2640102	Bursary -Tertiary		2,052,889.00	5,821,205.00
2640104	Bursary-Special schools		-	-
2640105	Mocks & CAT		-	-
2640504	water		4,504,299.00	-
2640505	Agriculture (food security)		-	-
2640506	Electricity projects		-	-
2640507	Security		9,080,000.00	-
2640508	Roads		-	-
2640509	Sports		1,244,084.00	-
2640510	Other capital grants and transfer		-	6,473,070.00
2640200	Emergency Projects (specify)		2,500,000.00	-
	Total		28,671,772.00	24,610,275.00

2120000	9 SOCIAL SECURITY BENEFITS			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		16,800.00	7,200.00
	Total		16,800.00	7,200.00
3100000	10 ACQUISITION OF ASSETS			
	Non Financial Assets		2014- 2015	2013 - 2014
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
				-
	Total		-	-
	11			
	specify	Other Payments	-	-
	specify		-	-
	specify		-	-
	TOTAL		-	-

	12A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency		2014 - 2015	2013 - 2014
		Account Number	Kshs (30/6/2015)	Kshs (30/6/2014)
			8,610,345	8,886,658
			-	-
			-	-
	Total		8,610,345	8,886,658
	12B: CASH IN HAND)			
			2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	Total		-	-
			[Provide cash count certificates for each]	
	12C: OUTSTANDING IMPRESTS			
	Name of Officer		*Amount Taken*	*Amount Surrendered*
		Date imprest taken	*Kshs*	*Kshs*
			-	-
			-	-
			-	-
			-	-

			-	-
			-	-
	13 BALANCES BROUGHT FORWARD			
			2014 - 2015	**2013 - 2014**
			Kshs (1//7/2014)	**Kshs (1/7/2013)**
	Bank accounts		8,886,658	2,440,756
	Cash in hand		-	-
	Imprest		-	-
	Total		8,886,658	2,440,756
		[Provide short appropriate explanations as necessary]		
	14			
		PRIOR YEAR ADJUSTMENTS		
			2014 - 2015	**2012 - 2013**
	Bank accounts		**Kshs**	**Kshs**
	Cash in hand		-	-
	Imprest		-	-
			-	-
	Total		-	-
	15			
		OTHER IMPORTANT DISCLOSURES		
	15.1: PENDING ACCOUNTS PAYABLE (See			

	Annex 1)			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	TOTAL		-	-
	15.2: PENDING STAFF PAYABLES (See Annex 2)			
			Kshs	Kshs
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-
	Others (specify)		-	-
			-	-
	15.3: OTHER PENDING PAYABLES (See Annex 3)			
			Kshs	Kshs
	Amounts due to other Government entities (see attached list)		-	-
	Amounts due to other grants and other transfers (see attached list)		-	-
	Others (specify)		-	-
			-	-
	ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE			
	Supplier of Goods or Services		**Date Contracted**	**Amount Paid To-Date**
		Original Amount		

			b	c
	Construction of buildings	a		
	1.			
	2.			
	3.			
	Sub-Total			
	Construction of civil works			
	4.			
	5.			
	6.			
	Sub-Total			
	Supply of goods			
	7.			
	8.			
	9.			
	Sub-Total			
	Supply of services			
	10.			
	11.			
	12.			
	Sub-Total			
	Grand Total			
	ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES			
	Name of Staff		Original Amount	Date Payable Contracted
		Job Group		
			a	b
	Senior Management			
	1.			
	2.			
	3.			
	Sub-Total			
	Middle Management			
	4.			
	5.			

	6.			
	Sub-Total			
	Unionisable Employees			
	7.			
	8.			
	9.			
	Sub-Total			
	Others (specify)			
	10.			
	11.			
	12.			
	Sub-Total			
	Grand Total			
	ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES			
	Name		Original Amount	Date Payable Contracted
		Brief Transaction Description		
			a	b
	Amounts due to other Government entities			
	1.			
	2.			
	3.			
	Sub-Total			
	Amounts due to other grants and other transfers			
	4.			
	5.			
	6.			
	Sub-Total			
	Others (specify)			
	7.			
	8.			
	9.			
	Sub-Total			
	Grand Total			

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		