

REPUBLIC OF KENYA



*Paper laid
By the 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 -
THIKA TOWN CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





CONSTITUENCIES DEVELOPMENT FUND
CHIEF EXECUTIVE OFFICE

17 SEP 2015

P. O. BOX 46888 - 00100,
NAIROBI

CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN 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)**

CONSTITUENCY DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *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*.

(b) Key Management

The *Thika Town 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	Jane W. Kariuki
3.	Accountant	Benson K. Gichohi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of ThikaTown 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) THIKA TOWN CDF Headquarters

P.O. Box 461-01000
Section 9 Avenue
Thika,
KENYA

(f) THIKA TOWN CDF Contacts

Telephone: (254) 703 623 049
E-mail: cdftthika@cdf.go.ke
Website: www.cdf.go.ke

(g) THIKA TOWN CDF Bankers

1. Equity Bank
Thika branch
0090261620323

P.O. Box 234
Thika, 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

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

The main purpose for setting up the Constituency Development Fund is to eradicate poverty and ensure equity in resource utilization. This was a noble idea that has really improved the lives of the common mwananchi. Thika town CDF shall always remain focused in ensuring that this prime objective is achieved.

In the current financial year the budget performance against actual amount is recommendable. The only item with under utilization (below 50%) is compensation to employees. This however is due to the fact that included in the budget was 31% gratuity payment which is yet to be paid/set aside.

The key achievement for CDF is mainly in the education sector whereby approximately 60 % of the financial year allocation was utilized. About 37% was utilized in construction of infrastructures in both primary and secondary schools. This has really created conducive learning environment thus improving performance. Approximately 23% of the total allocation was also utilized towards bursaries for needy and deserving students. This amount is substantial but not sufficient for all the deserving constituents.

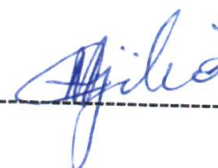
There has been a major challenge in the implementation of projects whereby a number of projects for the current financial year are usually implemented in the following year, thus reflecting material differences between budget performances against actual amount. This is caused by the delay in the release of the funds by the CDF Board or by releasing the funds in small instalments like four times. I would kindly recommend that the Board releases all the allocation in the beginning of the financial year to enhance proper planning at the constituency level.

Let's all of us join together and ensure that the CDF fund is felt at the grass root level and it benefits the deserving persons as the "Meaning of your life will come out as you give meaning to lives of others."

Thank you.

Name: **Ephraim Njihi Macharia**

Signature: _____



Reports and Financial Statements

For the year ended June 30, 2015

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 Thika Town 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 Thika Town 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 Thika Town 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 Thika Town 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 16th Sept 2015.



Fund Account Manager



CDFC Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund -Thika Town Constituency set out on pages 5 to 23, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows 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 audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 accordance 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 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

Cash and Bank Balance

The statement of assets as at 30 June 2015 reflects bank balance of Kshs.5,929,117.40. A review of the bank reconciliation statements however, indicates that un-presented cheques as at 30 June 2015 totalling Kshs.3,543,023.70, and out of this amount cheques amounting to Kshs.80,523.90 were already stale and could not be presented in bank for payment. No reason was provided for the failure to reverse these stale cheques into the cash book.

Consequently the accuracy of bank balances of Kshs.5,929,117.40 as at 30 June 2015 could be confirmed.

Qualified Opinion

In my opinion, except for the effects of matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Thika Town Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards(Cash Basis) and comply with Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.

Other Matter

1.0 Budget Performance

Review of statement of budget appropriation revealed 70% and 94% overall budget utilization on receipts and expenditure respectively as follows:-

Item	Budget-Kshs	Actual -Kshs.	Difference-Under Kshs	Actuals % of Budget
Receipts	129,057,907	103,646,063	25,411,844	80%
Expenditure	129,057,907	97,716,946	31,340,961	76%

The above analysis, reflects actual receipts of Kshs.103,646,063 against the budgeted amount of Kshs.129,057,907, resulting in a shortfall of Kshs.25,411,844 or 20% of undisbursed funds from the CDF Board. Further, the CDF incurred an under expenditure of Kshs.31,340,961 or 24% of the approved budget of Kshs.129,057,907. No reason was provided for the under-utilization of funds.

1.1 Under Expenditure on Overall budget

The CDF recorded an overall 24% under expenditure during the year as follows:-

Item	Approved Budget -Kshs.	Actual Expenditure- Kshs.	Under Expenditure- Kshs.	% Difference
Compensation of employees	1,726,560	527,500	1,199,060	69%
Use of goods and services	4,038,908	3,308,739	730,169	18%
Committee expenses	6,602,055	3,402,500	3,199,555	48%
Transfer to other government entities	50,868,931	46,324,759	4,544,172	9%
Other grants and transfers	58,307,353	38,393,448	19,913,905	34%
Social Security benefits	22,600	10,000	12,600	56%
Acquisition of assets	7,491,500	5,750,000	1,741,500	23%
TOTAL	129,057,907	97,716,946	31,340,961	24%

From the above analysis, the CDF realized under expenditure in all the items during the year under review. However, no explanation was provided for the under expenditure noted in all items. The underutilization of the funds may have impacted negatively on the delivery of service to the residents of Thika town.

1.2 Development Projects Implementation

The project implementation status as at 30 June 2015 was about 78% as follows:-

Sector	No. of projects Budgeted	Approved Budget (Kshs)	Actual Expenditure (Kshs)	No. of projects Implemented	% Level of implementation
Sports	1	2,032,948	2,032,948	1	100%
Security	6	9,441,000	6,381,000	4	68%
Strategic Plan	1	4,000,000	-	-	-
Water	2	3,786,000	1,886,000	1	50%
Environment	1	2,032,948	1,000,000	1	49%
Emergency	4	7,764,725	6,100,000	3	79%

Health	4	12,510,759	11,926,759	4	95%
Education	8	42,840,931	34,398,000	5	80%
Bursary	2	24,266,973	20,993,500	2	87%
Total	29	109,176,284	84,718,207	21	78%

- i. The analysis indicate that: The CDF office had planned to implement twenty nine (29) projects during the financial year under review. However, twenty one (21) projects were started during the year, and out this, eleven (13) projects were complete and eight (8) projects were ongoing including thirteen (13) projects rolled over to 2014/2015 from 2013/2014 period.
- ii. The CDFC was not able to implement eight (8) projects approved in the budget during the year. No reason was provided for the delay in starting off the projects which may hamper service delivery to the residents.

2.0 Unutilized Administration Police Posts at Kimuchu and Athena

Examination of project implementation status (PIS) report maintained by the CDF office revealed that, Administration Police Posts had been constructed at Kimuchu and Athena areas at a cost of Kshs.4,248,000 and Kshs.4,072,000 respectively.

However, an inspection carried out revealed that, although the projects were complete, it had not been handed over to the user, Deputy Administration Police Commander (DAPC) and no officers had been deployed to the Kimuchu AP post. The explanation given was that the posts require fencing to enhance security though no funds seem to have been set aside by the CDF office to complete the construction.

It appears therefore that the Constituencies Development Fund Committee did not involve the police department and area residents before the project was initiated and implemented, hence possibility that public funds may go to waste if the police post remain unutilized.

My opinion is not qualified in respect of these matters.



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

Nairobi

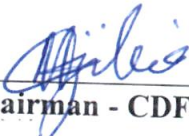
23 August 2016


Reports and Financial Statements
For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	97,542,281.20	49,715,747.20
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		97,542,281.20	49,715,747.20
PAYMENTS			
Compensation of employees	4	527,500.00	178,800.00
Use of goods and services	5	3,308,739.00	562,575.00
Committee Expenses	6	3,402,500.00	2,003,942.00
Transfers to Other Government Units	7	46,324,759.00	14,017,158.00
Other grants and transfers	8	38,393,448.00	26,539,590.00
Social Security Benefits	9	10,000.00	1,400.00
Acquisition of Assets	10	5,750,000.00	308,500.00
Other Payments	11	-	-
TOTAL PAYMENTS		97,716,946.00	43,611,965.00
SURPLUS/DEFICIT		(174,664.80)	6,103,782.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The THIKA TOWN CDF financial statements were approved on 16th Sept 2015 and 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	5,929,117.40	6,103,782.20
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		5,929,117.40	6,103,782.20
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,103,782.20	-
Surplus/Deficit for the year		(174,664.80)	6,103,782.20
Prior year adjustments	14	-	-
NET LIABILITIES		5,929,117.40	6,103,782.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The THIKA TOWN CDF financial statements were approved on 16th Sept 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	97,542,281.20	49,715,747.20
Other Receipts	3	Nil	Nil
Payments for operating expenses			
Compensation of Employees	4	527,500.00	178,800.00
Use of goods and services	5	3,308,739.00	562,575.00
Committee Expenses	6	3,402,500.00	2,003,942.00
Transfers to Other Government Units	7	46,324,759.00	14,017,158.00
Other grants and transfers	8	38,393,448.00	26,539,590.00
Social Security Benefits	9	10,000.00	1,400.00
Other Payments	11	Nil	Nil
Adjusted for:			
Adjustments during the year		Nil	Nil
Net cash flow from operating activities		5,575,335.20	6,412,282.20
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	Nil	Nil
Acquisition of Assets	10	5,750,000.00	308,500.00
Net cash flows from Investing Activities		(5,750,000.00)	(308,500.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(174,664.80)	6,103,782.20
Cash and cash equivalent at BEGINNING of the year	15	6,103,782.20	Nil
Cash and cash equivalent at END of the year		5,929,117.40	6,103,782.20

CONSTITUENCY DEVELOPMENT FUND-THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The THIKA TOWN CDF financial statements were approved on 16th Sept 2015 and signed by:



Chairman CDFC



Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2015

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	101,647,376.00	27,410,531.00	129,057,907.00	103,646,063.40	25,411,843.60	80.31
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
TOTALS	101,647,376.00	27,410,531.00	129,057,907.00	103,646,063.40	25,411,843.60	80.31
PAYMENTS						
Compensation of Employees	1,430,160.00	296,400.00	1,726,560.00	527,500.00	1,199,060.00	30.55
Use of goods and services	3,801,483.00	237,425.00	4,038,908.00	3,308,739.00	730,169.00	81.92
Committee Expenses	3,897,421.00	2,704,634.00	6,602,055.00	3,402,500.00	3,199,555.00	51.54
Transfers to Other Government Units	43,868,931.00	7,000,000.00	50,868,931.00	46,324,759.00	4,544,172.00	91.07
Other grants and transfers	47,130,181.00	11,177,172.00	58,307,353.00	38,393,448.00	19,913,905.00	65.85
Social Security Benefits	19,200.00	3,400.00	22,600.00	10,000.00	12,600.00	44.25
Acquisition of Assets	1,500,000.00	5,991,500.00	7,491,500.00	5,750,000.00	1,741,500.00	76.75
TOTALS	101,647,376.00	27,410,531.00	129,057,907.00	97,716,946.00	31,340,961.00	75.72

U C H U C I E V P M T P - A I C H I I C U
Reports and Financial Statements
For the year ended June 30, 2015


(a) [commentary on significant underutilization (below 50% of utilization)


i. Compensation of Employees-30.55%

Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
1,430,160.00	296,400.00	1,726,560.00	527,500.00	1,199,060.00	30.55

The above original budget is inclusive of gratuity payments for the employees. No gratuity has been paid so far hence the reason for the under utilisation

The THIKA TOWN CDF financial statements were approved on 16th Sept 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.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

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.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO..709971	-	2,000,000.00	
		AIE NO..735574	-	26,408,998.40	
		AIE NO..735955	-	21,306,748.80	
		AIE NO..735995	21,306,748.80	-	
		AIE NO..759643	25,411,844.00	-	
		AIE NO..796650	14,247,106.40	-	
		AIE NO..796881	11,164,738.00	-	
		AIE NO..7971591	25,411,844.00	-	
	TOTAL		97,542,281.20	49,715,747.20	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014	
	Kshs	Kshs	
Receipts from sale of Buildings	-	-	
Receipts from the Sale of Vehicles and Transport Equipment	-	-	
Receipts from sale of office and general equipment	-	-	
Receipts from the Sale Plant Machinery and Equipment	-	-	
Total	-	-	

3. OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

4. COMPENSATION OF EMPLOYEES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2110201	Basic wages of contractual employees		537,500.00	178,800.00
2110202	Basic wages of casual labour		-	-
2710120	Gratuity		-	-
	Total		537,500.00	178,800.00

5. USE OF GOODS AND SERVICES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210100	Utilities, supplies and services		631,470.00	140,000.00
2210104	Office rent		480,000.00	320,000.00
2210200	Communication, supplies and services		54,750.00	-
2210300	Domestic travel and subsistence		28,000.00	-
2210500	Printing, advertising and information supplies & services		165,720.00	-
2210700	Training expenses		1,100,000.00	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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2211100	Office and general supplies and services		685,430.00	102,575.00
2211200	Fuel ,oil & lubricants		60,000.00	-
2220200	Routine maintenance – other assets		103,369.00	-
	Total		3,308,739.00	562,575.00

6. COMMITTEE EXPENSES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210802	Other committee expenses		2,301,000.00	-
2210809	Committee allowance		1,101,500.00	2,003,942.00
	TOTAL		3,402,500.00	2,003,942.00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2630204	Transfers to Primary schools		5,500,000.00	-
2630205	Transfers to Secondary schools		28,898,000.00	4,000,000.00
2630207	Transfers to Health institutions		11,926,759.00	10,017,158.00
	TOTAL		46,324,759.00	14,017,158.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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

8. OTHER GRANTS AND OTHER PAYMENTS

	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2640101	Bursary -Secondary		12,670,000.00	13,000,000.00
2640102	Bursary -Tertiary		8,053,500.00	478,000.00
2640104	Bursary-Special schools		270,000.00	-
2640504	water		1,886,000.00	1,000,000.00
2640507	Security		6,381,000.00	8,200,000.00
2640509	Sports		2,032,948.00	1,330,795.00
2640510	Environment		1,000,000.00	1,330,795.00
2640200	Emergency Projects		-	-
	1.Karibaribi pry school			1,200,000.00
	2. Munyu water project		1,600,000.00	-
	3. kiboko pry school		1,000,000.00	-
	4. Thika Girls sec- Karibaribi		3,500,000.00	-
	Total		38,393,448.00	26,539,590.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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9. SOCIAL SECURITY BENEFITS

			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		10,000.00	1,400.00
	Total		10,000.00	1,400.00

10. ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>		2014- 2015	2013 - 2014
			Kshs	Kshs
3110701	Purchase of Vehicles		5,750,000.00	-
3111001	Purchase of Office furniture and fittings		-	308,500.00
	Total		5,750,000.00	308,500.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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

11. OTHER PAYMENTS

specify

2014 - 2015
Kshs

2013 - 2014
Kshs

-	-
---	---

12A. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Thika Branch A/C 0090261620323</i>	5,929,117.40	6,103,782.20

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>	-	-

12 C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</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 or Institution</i>	dd/mm/yy	0	0	0
Total				0

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	6,103,782.20	-
Cash in hand	-	-
Imprest	-	-
Total	<u>6,103,782.20</u>	<u>-</u>

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	<u>-</u>	<u>-</u>

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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15.2: PENDING STAFF PAYABLES (See Annex 1)

	Kshs	Kshs
Middle Management	188,325	52,700
	<u>188,325</u>	<u>52,700</u>

15.3: OTHER PENDING PAYABLES

	Kshs
Amounts due to other Government entities	-
Amounts due to other grants and other transfers	-
Others (<i>specify</i>)	-
	<u>-</u>

ANNEX 1- ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Middle Management							
1. Tabitha Wanjiru Muigai					99,200	38,750	Unpaid gratuity
2. Rose Nduta Nganga					62,000	13,950	Unpaid gratuity
3. David Kimata Kuria					27,125	-	Unpaid gratuity
Grand Total					188,325	52,700	

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	-	-
Transport equipment	5,750,000	-
Office equipment, furniture and fittings	421,320	343,525
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	38,194	32,770
Total	6,209,514	376,295