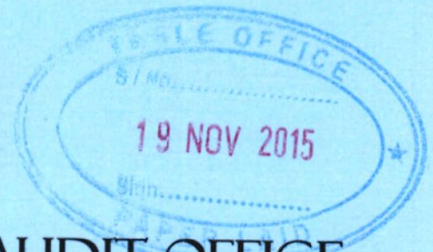
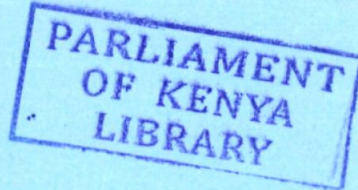


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
EMURUA DIKIRR CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

*Paper Laid
By Hon. K.O. Methu (Majority
Party Whip) on Thurs. 19.11.15
KMM*



REPUBLIC OF KENYA



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Emurua Dikirr Constituency as set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, the 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.

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 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 the 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 of Kenya. The audit was conducted in accordance with the 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 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 management, as well as evaluating the overall presentation of the financial statements.

Because of the significance of matters described in the Basis of Disclaimer of Opinion paragraphs, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Accuracy and Completeness of Financial Statements

(i) Trial Balance Ledger

The financial statement for the year ended 30 June 2014 have not been supported by a trial balance or ledger as required and therefore the source, completeness and accuracy of the figures contained in these statement of receipts and payments, statement of assets and liabilities and summary statement of appropriation could not be ascertained.

(ii) Surplus

The statement of receipts and payments for the year ended 30 June 2014 reflects a surplus of Kshs.16,852,154. However, addition of payments reveals a total of Kshs.53,993,488 against Kshs.55,606,015 reflected in the statement resulting to unexplained and unreconciled difference of Kshs.1,612,527. In addition, note 8 on the financial statement reflects scholarships and other educational benefits amount of Kshs12,537,420 against verified payments of Kshs.13,000,000 resulting to an understatement of Kshs.462,580. The reported surplus is therefore understated by these amounts.

(iii) Committee Expenses

Included under note 6 to the financial statements and in the summary statement of appropriation for the year ended 30 June 2014 are committee expenses of Kshs.1,612,527 which is not reflected in the statement of receipts and payments. The accuracy of this statement is therefore in doubt.

(iv) Use of Goods and Services

Note 5 to the financial statement reflects goods and services amount of Kshs.2,804,408. However, additions of amounts as reflected in the note reveal a total of Kshs.2,538,228 resulting to unreconciled and unexplained difference of Kshs.266,240. The accuracy of of the financial statements is doubtful.

2. Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2014 includes an amount of Kshs.15,650,370 in respect of other grants and transfers. Included in this amount is Kshs.12,537,420 in respect of scholarships and other educational benefits. Review of records availed revealed that the Constituency Development Fund Committee approved disbursement of bursaries amounting Kshs.13,000,000 to students studying in schools, colleges and universities within the country. However no evidence was provided to confirm the guiding policies or criteria used in identifying and awarding bursaries to

the Fund Account Manager was issued with multiple imprests without having surrendered the previous one. No explanation has been made that these imprests cannot be surrendered and accounted for or recoveries initiated for unaccounted amounts.

7. Construction of a Dormitory at Kapweria High School

The Constituency Development Fund Committee issued grants of Kshs 1,000,000 in respect of construction and completion of a boys dormitory at Kapweria High School. However, no expenditure returns and record of procurement method used were presented for audit verification. No certificate of practical completion were provided to confirm inspection and completion of works. In addition, no bank account was opened for this project as required to confirm receipt, utilization of funds and balance if any as at the close of the year. Physical verification of the project revealed that the dormitory had cracks on the floor and no ceiling had been fitted as specified in the bill of quantity. In consequence, the propriety of this expenditure could not be confirmed.

8. Construction of One (1) Classroom at Abosi Girls High School

Records availed revealed that Kshs.500,000 was used for construction of one (1) classroom at Abosi Girls High School. However, perusal of the project file revealed that no bill of quantities from the works department were prepared and used during the construction in compliance with specifications of a classroom and there was no evidence of tendering for materials and labour contrary to the provisions of the Public Procurement and Disposal Act, 2005. In addition, no bank account was opened for this project as required to confirm receipt, utilization of funds and balance if any as at year end. In consequence, the propriety of this expenditure could not be confirmed.

Disclaimer of Opinion

Because of the significance of matters described in the Basis of Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 September 2015



**CONSTITUENCIES DEVELOPMENT FUND
EMURUA DIKIRR 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 – EMURUA DIKIRR CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

Table of Content	Page
I. <u>KEY ENTITY INFORMATION AND MANAGEMENT</u>.....	1
II. <u>STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES</u>.....	3
III. <u>REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name)</u>... Error! Bookmark not defined.	
IV. <u>STATEMENT OF RECEIPTS AND PAYMENTS</u>.....	4
V. <u>STATEMENT OF ASSETS AND LIABILITIES</u>.....	5
VI. <u>STATEMENT OF CASHFLOW</u> Error! Bookmark not defined.	
VII. <u>SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED</u>	7
VIII. <u>SUMMARY STATEMENT OF APPROPRIATION: RECURRENT</u> Error! Bookmark not defined.	
IX. <u>SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT</u> Error! Bookmark not defined.	
X. <u>SIGNIFICANT ACCOUNTING POLICIES</u>.....	9
XI. <u>NOTES TO THE FINANCIAL STATEMENTS</u>.....	12

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	Moses Karakacha
3.	District Accountant	Yobesh M Matoke

(d) Fiduciary Oversight Arrangements-CDFC Members

- | | |
|---------------------------|--------------------------------|
| 1. Josiah Kirui | Chairman |
| 2. Moses Karakacha | Fund Account Manager |
| 3. Richard K Ng'eno | Member |
| 4. Andrew K Ng'etich | Member |
| 5. Jane Chepng'etich Tuwe | Member |
| 6. Juliana Yobsoi | Member |
| 7. Edith Chepkemoi | Member |
| 8. Stanley Rotich | Member |
| 9. David K Mutai | Member |
| 10. Duncan Munyao | Member/sub county commissioner |
| 11. John Ng'eno | Member Of Parliament |

CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR CONSTITUENCIES
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

(e) Entity Headquarters

P.O. Box 119
Deputy county commissioner's Building
Trans Mara East District
Chebunyo, Kenya

(f) Entity Contacts

Telephone: (254) 723 89 66 42
E-mail: emuruadikirr@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

1. Equity Bank
Kilgoris Branch
A/C number 1230261760486
P.O.BOX 203
KILGORIS

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Emurua Dikirr *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 Emurua Dikirr *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 Emurua Dikirr *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 Emurua Dikirr *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 Emurua Dikirr *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 Emurua Dikirr *CDF* financial statements were approved and signed on 4.9. 2014.



Josiah Kirui
Chairman - CDFC



Moses Karakacha
Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts		00	0
Social Security Contributions		00	0
Proceeds from Domestic and Foreign Grants		00	0
Exchequer releases		00	0
Transfers from Other Government Entities	1	72,410,169.00	0
Proceeds from Foreign Borrowings		00	0
Proceeds from Sale of Assets	2	00	0
Reimbursements and Refunds		00	0
Returns of Equity Holdings		00	0
Other Receipts	3	48,000.00	0
TOTAL RECEIPTS		72,458,169.00	000
PAYMENTS			
Compensation of Employees	4	141,600.00	0
Use of goods and services	5	2,804,468.00	0
Committee expenses	6	1,612,527.00	0
Interest payments		00	0
Subsidies		00	0
Transfers to Other Government Units	7	29,760,000.00	0
Other grants and transfers	8	15,650,370.00	0
Social Security Benefits	9	00	0
Acquisition of Assets	10	5,637,050.00	0
Finance Costs, including Loan Interest		00	0
Repayment of principal on Domestic and Foreign borrowing		00	0
Other Payments	11	00	0

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

REPRESENTED BY

Fund balance b/fwd.	00	0
Surplus/Deficit for the year	16,852,154.00	0
Prior year adjustments(cashbook)	3730.00	0
NET FINANCIAL POSSITION	16,855,884.00	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Emurua Dikirr CDF financial statements were approved on 4.9. 2014 and signed by:



Josiah Kirui
Chairman - CDFC



Moses Karakacha
Fund Account Manager

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

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	230,000.00	0	230,000.00	141,600.00	88,400.00	0.62
Use of goods and services	3,513,461.50	0	3,513,461.50	2,804,468.00	708,993.50	0.80
Committee Members Expenses	2,400,000.00	0	2,400,000.00	1,612,527.00	787,473.00	0.67
Interest payments	0	0	0	0	0	0
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	31,560,000.00	0	31,560,000.00	29,760,000.00	1,800,000.00	0.94
Other grants and transfers	20,509,123.00	0	20,509,123.00	15,650,370.00	4,858,753.00	0.76
Social Security Benefits	0	0	0	0	0	0
Finance cost					60.00	0
Acquisition of Assets	5,822,329.00	0	5,822,329.00	5,637,050.00	185,279.00	0.97
Other Payments	8,375,195.50	0	8,375,195.50	0	8,375,195.50	0
AIA			48,000			

CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

TOTALS	72,410,109.00	0	72,458,109.00	55,606,015.00	16,852,154.00	0.77
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The Emurua Dikirr CDF financial statements were approved on 4.9 . 2014 and signed by:

Josiah Kirui
Chairman - CDFC

Moses Karakacha
Fund Account Manager

SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

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

include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND – EMURUA DIKIRR CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities:		
Constituencies' development fund board	72,410,169.00	0
TOTAL	72,410,169.00	00

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 K
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	00	
Receipts from the Sale Plant Machinery and Equipment	00	
Receipts from Sale of Certified Seeds and Breeding Stock	00	
Receipts from the Sale of Strategic Reserves Stocks	00	
Receipts from the Sale of Inventories, Stocks and Commodities	00	
Disposal and Sales of Non-Produced Assets	00	
Receipts from the Sale of Strategic Reserves Stocks	00	0
Total	00	

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	00	0
Profits and Dividends	00	0
Rents	00	0
Other Property Income	00	0
Sales of Market Establishments	00	0
Receipts from Administrative Fees and Charges	00	0
Receipts from Administrative Fees and Charges - Collected as AIA	48,000	0
Receipts from Incidental Sales by Non-Market Establishments	00	0
Receipts from Sales by Non-Market Establishments	00	0
Receipts from Sale of Incidental Goods	00	0
Fines Penalties and Forfeitures	00	0
Receipts from Voluntary transfers other than grants	00	0
Other Receipts Not Classified Elsewhere	00	0
Total	48,000	00

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

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2011
	Kshs	Kshs
Basic salaries of permanent employees	00	
Basic wages of temporary employees	141,600.00	
Personal allowances paid as part of salary	00	0
Personal allowances paid as reimbursements	00	
Personal allowances provided in kind	00	
Pension and other social security contributions	00	0
Compulsory national social security schemes	00	
Compulsory national health insurance schemes	00	0
Social benefit schemes outside government	00	
Other personnel payments	00	
Total	141,600.00	

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

6. COMMITTEE EXPENSES

Description	2013-2014	2012-2013
Committee Allowances	1,612,527.000	00
Total	1,612,527.00	00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities See attached list	29,760,000	0
Transfers to Counties (insert name of budget agency)	00	0
(insert name of budget agency)	00	0
TOTAL	29,760,000	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	12,537,420	0
Emergency relief and refugee assistance	1,436,100	0
Subsidies to small businesses, cooperatives, and self employed	00	0
Other current transfers, grants	00	0
Other capital grants and transfers	1,676,850	0
Total	15,650,370	0

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

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	00	0
Social security benefits in cash and in kind	00	0
Employer Social Benefits in cash and in kind	00	0
		0
Total	00	0

10. ACQUISITION OF ASSETS

Non-Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	00	0
Construction of Buildings	00	0
Refurbishment of Buildings	00	0
Construction of Roads	00	0
Construction and Civil Works	00	0
Overhaul and Refurbishment of Construction and Civil Works	00	0
Purchase of Vehicles and Other Transport Equipment	4,600,000	0
Overhaul of Vehicles and Other Transport Equipment	00	0
Purchase of Household Furniture and Institutional Equipment	00	0
Purchase of Office Furniture and General Equipment	1,037,050	0
Purchase of Specialized Plant, Equipment and Machinery	00	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	00	0
Research, Studies, Project Preparation, Design & Supervision	00	0
Rehabilitation of Civil Works	00	0
Acquisition of Strategic Stocks and commodities	00	0
Acquisition of Land	00	0
Acquisition of Intangible Assets	00	0
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	00	0
Domestic Public Financial Institutions	00	0

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

Foreign financial Institutions operating Abroad	00	0
Other Foreign Enterprises	00	0
Foreign Payables - From Previous Years	00	0
Total	5,637,050	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	00	0
Civil Contingency Reserves	00	0
Capital Transfers to Non-Financial Public Enterprises	00	0
Capital Transfer to Public Financial Institutions and Enterprises	00	0
Capital Transfer to Private Non-Financial Enterprises	00	0
Other expenses	00	0
Domestic Accounts	00	0
	00	0

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Equity Bank, Kilgoris Branch, A/C Number 1230261760486</i>	kshs	-	16,142,884.00	0
Total			16,142,884.00	0

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

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
cashier	48,000	0
		0
Total	48,000	0

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Moses Karakacha</i>	300,000	00	300,000
<i>Moses Karakacha</i>	215,000	00	215,000
<i>Moses Karakacha</i>	50,000	00	50,000
<i>Moses Karakacha</i>	100,000	00	100,000
Total			665,000

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>NIL</i>	00		00	00
<i>NIL</i>	00		00	00
<i>NIL</i>	00		00	00

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

<i>NIL</i>	00	00	00
Total		00	00

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	00	0
Cash in hand	00	0
Cash equivalents (short-term deposits)	00	0
Imprest	00	0
Receivables	00	0
Payables	00	0
	00	0
Total	00	0

[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Receivables	0	0
Payables	0	0
	0	0
Total	00	00

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

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

Item Description	Make	Serial no. /Registration	Year of Purchase	Purchase Cost	Condi
Monitor	DELL	CN-07CR4-72872-33P-FFCL	2013	Supplied by cdf board	Good
Back ups	ATC	3B1304X12214	2013	Supplied by cdf board	Good
CPU	DELL	161246/90	2013	Supplied by cdf board	Good
Scanjet 5590	HP	CN2CAVHOCVX	2013	Supplied by cdf board	Good
Camera	SUMSUNG	A6HZCNKDB00025	2013	21,000	Good
Photocopier	CANON2520		2014	234,000	Good
Stapler- Kangaroo	DS-210	ST-0795 DS210	2013	650	Good
LaserJet 401DN Printer	HP	VNH6726421	2014	41,379	Good
Deskjet1000 Printer	HP	CN35R18J8S	2014	6,400	Good
Office Point Heavy –Duty Stapler			2014	3,900	Good
Self-Inking rubber stamp			2013	2,500	Good
Self-Inking rubber stamp			2014	4,500	Good
Office table	wooden	WML-254	2014	11,900	Good
High back ergonomic leather chair	leather		2014	48,000	Good
Motor vehicle	Land rover	GK B 074F	2014	4,600,00	Good
Office furniture	Office and Visitors chairs		2014	662,821	Good
TOTAL				5,637,050.00	

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

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

<i>nil</i>	<i>2013-2014</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	
<i>nil</i>	<i>2013-2014</i>

18.3 PAYABLES

Kshs	Kshs
00	00
00	00
00	00
00	00
00	00

18.4 FUNDS DUE TO PROJECTS (FROM THE STATEMENT OF APPROPRIATION) HELD IN THE CONSTITUENCY ACCOUNT

<i>Description/Item</i>	<i>Amount(Kshs)</i>
Transfers to Other Government Units	1,800,000.00
Other grants and transfers	4,858,753.00
TOTAL	6,658,753.00

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

18.5 DISBURSEMENTS FROM THE BOARD DONE IN THE YEAR

<i>AIE NO.</i>	<i>AMOUNT(KSHS)</i>	<i>FINANCIAL YEAR</i>
A709925	2,000,000.00	2013-2014
A735553	26,964,043.60	2013-2014
A735899	43,446,125.40	2013-2014
TOTAL	72,410,169	2013-2014

EMURUA DIKIRR CONSTITUENCY DEPT

AS AT 30TH JUNE 2014

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1 TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407 Normal Allocation	AIE NO:A709925	2,000,000.00	0
	AIE NO:A735553	26,964,043.60	0
	AIE NO:A735899	43,446,125.40	0
1330408 Conditional grants	AIE NO...	-	0
	AIE NO...	-	0
	TOTAL	72,410,169.00	0

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

		2013 - 2014 Kshs	2012 - 2013 Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	0
3510801	Receipts from the Sale Plant Machinery and Equipment	-	0
3510803	Receipts from the Sale of office and general equipment	-	0
	Total	-	0

	2013 - 2014	2012 - 2013
	Kshs	Kshs
1410107 Interest Received	-	0
1410405 Rents	-	0
1420601 Sale of tender documents	48,000.00	0
Other Receipts Not Classified Elsewhere	-	0
1450207 (specify)	-	0
Total	48,000.00	0

2110000 **4 COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2110201 Basic wages of contractual employees	141,600.00	0
2110202 Basic wages of casual labour	-	0
Personal allowances paid as part of salary		
2110301 House allowance	-	0
2110314 Transport allowance	-	0
2110320 Leave allowance	-	0
2110326 Other personnel payments	-	0
2710120 gratuity	-	0
Total	141,600.00	0

2200000

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210100 Utilities, supplies and services		
2210104 Office rent		
2210200 Communication, supplies and services	78,060.00	
2210300 Domestic travel and subsistence	277,830.00	
Printing, advertising and information supplies	266,240.00	
2210500 & services		
2210600 Rentals of produced assets		
2210700 Training expenses	1,132,340.00	
2210800 Hospitality supplies and services	148,000.00	
2210900 Insurance costs		
2211000 Specialised materials and services		
2211100 Office and general supplies and services	307,990.00	
2211200 Fuel ,oil & lubricants	594,008.00	
2211300 Other operating expenses		
Routine maintenance – vehicles and other		
2220100 transport equipment		
2220200 Routine maintenance – other assets		
Total	2,804,468.00	0

2210800

6 COMMITTEE EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2210802 Other committee expenses	-	
2210809 Committee allowances	1,612,527.00	0
	-	0
		0
		0
	-	0
	-	0
	-	0
TOTAL	1,612,527.00	0

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204 Transfers to primary schools	9,360,000.00	
2630205 Transfers to secondary schools	20,400,000.00	0
2630206 Transfers to Tertiary institutions	-	
2630207 Transfers to Health institutions	-	0
		0
TOTAL	29,760,000.00	0

2640000

8 OTHER GRANTS AND OTHER PAYMENTS**2013 - 2014****2012 - 2013****Kshs****Kshs**

2640101 Bursary -Secondary

8,273,500.00

0

2640102 Bursary -Tertiary

3,522,000.00

2640104 Bursary-Special schools

-

2640105 Mocks & CAT

741,920.00

2640504 water

-

0

2640505 food security

-

0

2640506 Electricity projects

-

2640507 Security

-

2640508 Roads

850,000.00

2640509 Sports

826,850.00

2640510 Environment

-

2640200 Emergency Projects (specify)

1,436,100.00

Total**15,650,370.00****0**

2120000

9 SOCIAL SECURITY BENEFITS**2013 - 2014****2012 - 2013****Kshs****Kshs**

2120101 Employer contribution to NSSF

-

0

Total

-

0

10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		0
3110202	Construction of Buildings		0
3110302	Refurbishment of Buildings		0
3110701	Purchase of Vehicles	4,600,000.00	0
3110704	Purchase of Bicycles & Motorcycles		0
3110801	Overhaul of Vehicles		0
3111001	Purchase of office furniture and fittings	655,600.00	0
	Purchase of computers ,printers and other IT		0
3111002	equipments		0
3111005	Purchase of photocopier		0
3111009	Purchase of other office equipments	381,450.00	0
3111112	Purchase of soft ware		0
3130101	Acquisition of Land		0
			0
	Total	5,637,050.00	0
			0
			0
11	Other Payments	-	0

12 Bank Balances (cash book bank balance)

<u>Name of Bank, Account No. & currency</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity bank,kilgoris branch,a/c no.1230261760486</i>	16,142,884.00	0
		0
		0
Total	16,142,884.00	0

13 CASH IN HAND)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	48,000.00	0
Hire of graders	-	0
Hire of hall	-	0
Other receipts (specify)	-	0
Total	48,000.00	0

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
	Kshs	Kshs
<i>Moses Karakacha</i>	300,000	0
<i>Moses Karakacha</i>	215,000	0
<i>Moses Karakacha</i>	50,000	0
<i>Moses Karakacha</i>	100,000	0
Total	665,000.00	0

15 Cash equivalents (short-term deposits)

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

16 **BALANCES BROUGHT FORWARD**

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

[Provide short appropriate explanations as necessary]

17

PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	3,730	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	3,730.00	-

18

OTHER DISCLOSURES

18.1 FIXED ASSET REGISTER

see attached listing

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

-

18.3 PAYABLES

-

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

-

EMURUA DIKIRR FINAL ACCOUNTS FY 2013-2014

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	16,142,884	0
Cash Balances (sale of tenders,hire of grader)	13	48,000	0
Outstanding Imprests	14	665,000	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	0
			0
TOTAL FINANCIAL ASSETS		<u>16,855,884</u>	0
 REPRESENTED BY			
Fund balance b/fwd 1st July 2013	16	0	0
Surplus/Defict for the year (from stm of receipt & expenditure		16,852,154.00	0
			0
Prior year adjustments(cashbook adjustments)	17	3,730.00	0
NET LIABILITIES		<u>16,855,884.00</u>	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 4.9. 2014 and signed by:



.....
Fund Account Manager

DATE, 4.9.2014



.....
CHAIRMAN CDFO

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	230,000.00	-	230,000.00	141,600.00	88,400.00	0.62
Use of goods and services	3,513,461.50	-	3,513,461.50	2,804,468.00	708,993.50	0.80
Committee Members Expenses	2,400,000.00	-	2,400,000.00	1,612,527.00	787,473.00	0.67
Transfers to Other Government Units	31,560,000.00	-	31,560,000.00	29,760,000.00	1,800,000.00	0.94
Other grants and transfers	20,509,123.00	-	20,509,123.00	15,650,370.00	4,858,753.00	0.76
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	5,822,329.00	-	5,822,329.00	5,637,050.00	185,279.00	0.97
Finance Costs, including Loan Interest	-	-	-	-	60.00	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	8,375,195.50	-	8,375,195.50	-	8,375,195.50	-
AIA			48,000.00	-	48,000.00	
TOTALS	72,410,109.00	-	72,458,109.00	55,606,015.00	16,852,154.00	0.77

The entity financial statements were approved on 4.9. 2014 and signed by:




 Fund Account Manager
 DATE



 CHAIRMAN CDFC

EMURUA DIKIRR FINAL ACCOUNTS FY 2013-2014
CASHFLOW STATEMENT

	NOTE	KSHS	KSHS
Receipts for operating Activities			
Transfers from the CDF Board	1	72,410,169.00	
Other Revenues	3	<u>48,000.00</u>	
		72,458,169.00	72,458,169.00
Payments for operating expenses			
Compensation of Employees	4	141,600.00	
Use of goods and services	5	2,804,468.00	
Committee Expenses	6	1,612,527.00	
Transfers to Other Government Units	7	29,760,000.00	
Other grants and transfers	8	15,650,370.00	
Social Security Benefits	9	-	
Other Expenses	11	<u>-</u>	
Adjusted for:		49,968,965.00	49,968,965.00
Adjustments during the year(cashbook)			(3,730.00)
			49,965,235.00
Net cashflow from operating activities			22,492,934.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	5,637,050.00	
Net cash flows from Investing Activities		5,637,050.00	5,637,050.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			0
NET INCREASE/ IN CASH AND CASH EQUIVALENT			16,855,884.00
Cash and cash equivalent at BEGINNING of the year	16		0
Cash and cash equivalent at END of the year			16,855,884.00



 Fund Account Manager
 DATE 4.9.2014



 CHAIRMAN CDFC



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IURUA DIKIRR CONSTITUENCY DEV FUND

TRIAL BALANCE

FINANCIAL YEAR 2013-14 ENDED 30TH JUNE 2014

		DR	CR
		KSHS	KSHS
Cash and Cash equivalents			
	Bank Balances	16,142,884	
	Cash Balances	48,000	
	Outstanding Imprest	665,000	
Payments			
	Compensation of Employees	141,600	
	Use of goods and services	2,804,468	
	Committee Expenses	1,612,527	
	Transfers to Other Government Units	29,760,000	
	Other grants and transfers	15,650,370	
	Social Security Benefits	-	
	Acquisition of Assets	5,637,050	
	Other Payments(cashbook adjustment)	(3,730)	
Receipts			
	Transfers from the Board		72,410,169
	Proceeds from sale of assets		-
	Others receipts		48,000
Fund Balance b/f			
			-
TOTAL		72,458,169	72,458,169



.....
Fund Account Manager

DATE 4.9.14



.....
CHAIRMAN CDFC

**EMURUA DIKIRR CDF MONTHLY AND ANNUAL EXPENDITURE RETURNS AS AT 30TH JUNE 2014
FINANCIAL YEAR 2013/2014**

CASH BOOK BALANCES AS AT
1ST JULY 2013
AMOUNT RECEIVED FROM THE
CDF BOARD

AMOUNT(KSHS)

DATE	A/E NO.	CHEQUE NO	AMOUNT
11/12/2013	A709925		2,000,000.00
9/1/2014	A735553		26,964,043.60
28/3/2014	A735899		43,446,125.40
30/6/2014	A/A		48,000.00
			72,458,169.00

AVAILABLE FUNDS

72,458,169.00

ALLOCATION PROJECT CODE	SECTOR/PROJE CT TITLE	ALLOCATION PAYEE	EXPENDITURE DATE	P.V.NO	CHEQUE NO	AMOUNT(KSHS)	AMOUNT(KSHS)
	ADMINISTRATI ON & RECCURENT						
4-790-178-2211100-100-001-001		4,075,641.00	07.01.2014	8	2	42,000	
4-790-178-2211100-100-001-001			31/01/2014	25		147,000	
4-790-178-2211100-100-001-001			14.02.2014	46	cash	30,600	
4-790-178-2211100-100-001-001			14.02.2014	48	cash	105,000	
4-790-178-2211100-100-001-001			14.02.2014	49	cash	95,000	
4-790-178-2211100-100-001-001			14.02.2014	50	cash	144,340	
4-790-178-2211100-100-001-001			14.02.2014	54	cash	8,000	
4-790-178-2211100-100-001-001			14.02.2014	65	cash	315,000	
4-790-178-2211100-100-001-001			23.03.2014	81	cash	7,307	
4-790-178-2211100-100-001-001			23.03.2014	85	cash	28,340	
4-790-178-2211100-100-001-001			10.04.2014	110	cash	21,850	
4-790-178-2211100-100-001-001			15.04.2014	130	cash	30,000	
4-790-178-2211100-100-001-001			15.04.2014	131	cash	18,000	
4-790-178-2211100-100-001-001			15.04.2014	132	cash	59,000	
4-790-178-2211100-100-001-001			15.04.2014	133	cash	117,700	
4-790-178-2211100-100-001-001			23.04.2014	144	cash	9,890	
4-790-178-2211100-100-001-001			23.04.2014	145	cash	154,000	
4-790-178-2211100-100-001-001			30.04.2014	159	cash	5,900	
4-790-178-2211100-100-001-001			30.04.2014	160	cash	2,600	
4-790-178-2211100-100-001-001			9.06.2014	168	357	150,000	
4-790-178-2211100-100-001-001			9.06.2014	169	356	78,000	
4-790-178-2211100-100-001-001			1.05.2014	170	cash	43,000	
						1,612,527	1,612,527
4-790-178-2211100-100-001-001			07.01.2014	14	2	13,273	
4-790-178-2211100-100-001-001			21.01.2014	20	11	100,000	
4-790-178-2211100-100-001-001			14.02.2014	63	cash	3,000	
4-790-178-2211100-100-001-001			23.03.2014	79	cash	9,540	
4-790-178-2211100-100-001-001			23.03.2014	86	cash	9,425	
4-790-178-2211100-100-001-001			23.03.2014	87	cash	4,270	
4-790-178-2211100-100-001-001			10.04.2014	118	cash	34,780	
4-790-178-2211100-100-001-001			23.04.2014	142	cash	1,600	
4-790-178-2211100-100-001-001			30.04.2014	155	cash	17,200	
4-790-178-2211100-100-001-001			30.04.2014	162	cash	23,920	

4-790-178-2211100-100-001-001	fuel	21.05.2014	174	cash	7,200	
4-790-178-2211100-100-001-001	jpa oil company ltd-fuel	24.04.2014	150	350	300,000	
4-790-178-2211100-100-001-001	motor vehicle repairs	16.12.2013	4	3	3,600	
4-790-178-2211100-100-001-001	motor vehicle repairs	30.04.2014	158	352	66,200	594,008
4-790-178-2211100-100-001-001	Office Administration	14.02.2014	58	cash	2,900	
4-790-178-2211100-100-001-001	Office Administration	14.02.2014	64	cash	7,350	
4-790-178-2211100-100-001-001	Office Administration	23.03.2014	83	cash	2,500	
4-790-178-2211100-100-001-001	Office Administration	23.03.2014	88	cash	1,800	
4-790-178-2211100-100-001-001	Office Administration	23.03.2014	89	cash	850	
4-790-178-2211100-100-001-001	Office Administration	23.03.2014	97	cash	97,180	
4-790-178-2211100-100-001-001	Office Administration	23.03.2014	99	cash	10,000	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	101	cash	5,000	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	104	cash	5,000	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	106	cash	4,100	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	112	cash	1,060	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	116	cash	2,600	
4-790-178-2211100-100-001-001	Office Administration	10.04.2014	117	cash	5,000	
4-790-178-2211100-100-001-001	Office Administration	23.04.2014	136	cash	4,000	
4-790-178-2211100-100-001-001	Office Administration	23.04.2014	146	cash	7,500	
4-790-178-2211100-100-001-001	Office Administration	23.04.2014	147	cash	4,000	
4-790-178-2211100-100-001-001	Office Administration	30.04.2014	153	cash	8,180	
4-790-178-2211100-100-001-001	Office Administration	30.04.2014	157	cash	2,700	
4-790-178-2211100-100-001-001	Office Administration	30.04.2014	161	cash	18,000	
4-790-178-2211100-100-001-001	Office Administration	30.04.2014	163	349	68,900	
4-790-178-2211100-100-001-001	Office Administration	21.05.2014	171	cash	3,570	
4-790-178-2211100-100-001-001	Office Administration	21.05.2014	172	cash	39,500	
4-790-178-2211100-100-001-001	postal services	16.12.2013	7	2	6,500	307,990
4-790-178-2211100-100-001-001	office equipment purchase	21.01.2014	18	6	120,000	
4-790-178-2211100-100-001-001	office equipment purchase	14.02.2014	51	cash	8,700	
4-790-178-2211100-100-001-001	office equipment purchase	14.02.2014	60	cash	1,795	
4-790-178-2211100-100-001-001	office equipment purchase	14.02.2014	62	cash	21,000	
4-790-178-2211100-100-001-001	office equipment purchase	23.03.2014	78	cash	9,900	
4-790-178-2211100-100-001-001	office equipment purchase	23.03.2014	84	cash	2,680	
4-790-178-2211100-100-001-001	office equipment purchase	23.03.2014	90	cash	11,900	
4-790-178-2211100-100-001-001	office equipment purchase	23.03.2014	92	cash	3,810	
4-790-178-2211100-100-001-001	office equipment purchase	10.04.2014	105	cash	4,100	
4-790-178-2211100-100-001-001	office equipment purchase	10.04.2014	108	cash	6,400	
4-790-178-2211100-100-001-001	office equipment purchase	10.04.2014	113	cash	3,000	
4-790-178-2211100-100-001-001	office equipment purchase	23.04.2014	137	cash	8,000	
4-790-178-2211100-100-001-001	office equipment purchase	23.04.2014	138	cash	9,850	
4-790-178-2211100-100-001-001	office equipment purchase	23.04.2014	141	cash	7,800	
4-790-178-2211100-100-001-001	office equipment purchase	30.04.2014	156	cash	2,500	
4-790-178-2211100-100-001-001	office equipment purchase	30.04.2014	166	cash	24,490	
4-790-178-2211100-100-001-001	office rubber stamps	16.12.2013	5	3	7,000	
4-790-178-2211100-100-001-001	purchase of computers	21.01.2014	19	9	126,400	
4-790-178-2211100-100-001-001	laptop bag	16.12.2013	6	3	2,125	
4-790-178-2211100-100-001-001	office stationery	31.01.2013	23	36	16,260	381,450



4-790-178-2211100-100-001-001	office stationery	14.02.2014	44	cash	12,000
4-790-178-2211100-100-001-001	office stationery	14.02.2014	56	cash	10,000
4-790-178-2211100-100-001-001	office stationery	14.02.2014	57	cash	9,000
4-790-178-2211100-100-001-001	office stationery	14.02.2014	59	cash	6,195
4-790-178-2211100-100-001-001	office stationery	14.02.2014	61	cash	7,410
4-790-178-2211100-100-001-001	office stationery	13.03.2014	73	cash	32,350
4-790-178-2211100-100-001-001	office stationery	23.03.2014	77	cash	9,500
4-790-178-2211100-100-001-001	office stationery	23.03.2014	91	cash	1,950
4-790-178-2211100-100-001-001	office stationery	15.04.2014	128	cash	46,550
4-790-178-2211100-100-001-001	office stationery	15.04.2014	134	cash	9,600
4-790-178-2211100-100-001-001	office stationery	23.04.2014	140	cash	9,800
4-790-178-2211100-100-001-001	office stationery	23.04.2014	143	cash	3,300
4-790-178-2211100-100-001-001	office stationery	26.06.2014	216	545	81,325
4-790-178-2211100-100-001-001	photocopying	07.01.2014	11	2	11,000
					266,240.00
					266,240
4-790-178-2211100-100-001-001	Staff salaries	07.01.2014	9	2	2,000
4-790-178-2211100-100-001-001	Staff salaries	14.02.2014	45	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	23.03.2014	93	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	23.03.2014	94	cash	33,600
4-790-178-2211100-100-001-001	Staff salaries	10.04.2014	114	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	10.04.2014	115	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	23.04.2014	149	cash	12,000
4-790-178-2211100-100-001-001	Staff salaries	30.04.2014	151	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	30.04.2014	152	cash	9,000
4-790-178-2211100-100-001-001	Staff salaries	26.06.2014	212	584	40,000
					141,600
					141,600
4-790-178-2211100-100-001-001	subsistence allowances	16.12.2013	1	3	23,750
4-790-178-2211100-100-001-001	subsistence allowances	16.12.2013	2	3	9,250
4-790-178-2211100-100-001-001	subsistence allowances	16.12.2013	3	3	9,250
4-790-178-2211100-100-001-001	subsistence allowances	07.01.2014	12	2	5,500
4-790-178-2211100-100-001-001	subsistence allowances	07.01.2014	13	2	3,000
4-790-178-2211100-100-001-001	subsistence allowances	07.01.2014	15	2	30,000
4-790-178-2211100-100-001-001	subsistence allowances	14.02.2014	47	cash	30,460
4-790-178-2211100-100-001-001	subsistence allowances	23.03.2014	75	cash	8,400
4-790-178-2211100-100-001-001	subsistence allowances	23.03.2014	76	cash	3,300
4-790-178-2211100-100-001-001	subsistence allowances	23.03.2014	96	cash	19,920
4-790-178-2211100-100-001-001	subsistence allowances	10.04.2014	109	cash	24,000
4-790-178-2211100-100-001-001	subsistence allowances	15.04.2014	135	cash	12,000
4-790-178-2211100-100-001-001	subsistence allowances	30.04.2014	164	cash	58,000
4-790-178-2211100-100-001-001	subsistence allowances	30.04.2014	165	cash	33,000
4-790-178-2211100-100-001-001	travel expenses	23.03.2014	95	cash	8,000
					277,830
					277,830
4-790-178-2211100-100-001-001	telephone & internet	07.01.2014	10	2	4,000
4-790-178-2211100-100-001-001	telephone & internet	14.02.2014	52	cash	4,000
4-790-178-2211100-100-001-001	telephone & internet	14.02.2014	53	cash	3,600
4-790-178-2211100-100-001-001	telephone & internet	14.02.2014	55	cash	7,000
4-790-178-2211100-100-001-001	telephone & internet	23.03.2014	80	cash	5,000
4-790-178-2211100-100-001-001	telephone & internet	23.03.2014	82	cash	14,500
4-790-178-2211100-100-001-001	telephone & internet	10.04.2014	102	cash	9,330
4-790-178-2211100-100-001-001	telephone & internet	10.04.2014	103	cash	5,130
4-790-178-2211100-100-001-001	telephone & internet	10.04.2014	107	cash	3,500

4790-178-2211100-100-001-001	telephone & internet	10.04.2014	111	cash	4,000
4790-178-2211100-100-001-001	telephone & internet	23.04.2014	148	cash	5,000
4790-178-2211100-100-001-001	telephone & internet	30.04.2014	154	cash	2,000
4790-178-2211100-100-001-001	telephone & internet	21.05.2014	173	cash	8,000
4790-178-2211100-100-001-001	telephone & internet	21.05.2014	175	cash	3,000
					78,060.00

M & E & CAPACITY BUILDING

4790-148-2211325-111-003-001	Capacity Building cdf & pms	07.01.2014	16	1	419,000
4790-148-2211325-111-003-001	monitoring & evaluation	23.03.2014	97	cash	341,340
4790-148-2211325-111-003-001	monitoring & evaluation	23.04.2014	139	cash	32,000
4790-148-2211325-111-003-001	monitoring & evaluation	21.05.2014	176	cash	40,000
4790-148-2211325-111-003-001	monitoring & evaluation	3.06.2014	178		300,000
					1,132,340
4790-148-2211325-111-003-001	Sunshine Hotel Kericho	07.01.2014	17	4	148,000

EMERGENCY

4790-178-2640201-101-002-001	ainamoi primary school	21.03.2014	72	311	600,000
4790-178-2640201-101-002-001	emuna dikir	10.04.2014	98		305,100
4790-178-2640201-101-002-001	emuna dikir	21.05.2014	177		281,000
4790-178-2640201-101-002-001	chemurin primary school	27.06.2014	217		250,000
					1,436,100

BURSARY

4790-178-2640101-103-006-001	District Education Officer	21.01.2014	21	14	741,920
4790-178-2640101-103-006-001	Various Secondary Schools	31.01.2014	22	16-35	630,000
4790-178-2640101-103-006-001	Various Secondary Schools & Colleges	07.02.2014	42	65-93	670,000
4790-178-2640101-103-006-001	Various Secondary Schools	20.02.2014	66		212,000
4790-178-2640101-103-006-001	Various Secondary Schools & Colleges	20.02.2014	67		3,263,500
4790-178-2640101-103-006-001	Various Secondary Schools	20.02.2014	68		2,043,000
4790-178-2640101-103-006-001	Various Secondary Schools & Colleges	20.02.2014	69		298,000
4790-178-2640101-103-006-001	Various Secondary Schools	26.06.2014	215		1,157,000
					8,273,500

CDF VEHICLE

4790-178-2640101-103-006-001	various universities	11.06.2014	207	360	20,000
4790-178-2640101-103-006-001	various universities	11.06.2014	209	395	20,000
4790-178-2640101-103-006-001	various universities	11.06.2014	210	398	20,000
4790-178-2640101-103-006-001	various universities	11.06.2014	213	581	15,000
4790-178-2640101-103-006-001	various universities	26.06.2014	214		3,407,000
4790-178-2640101-103-006-001	various universities	30.06.2014	218	521	40,000
					3,522,000

EDUCATION

4790-178-3110202-104-009-026	Emuna Dikir Primary School	07.02.2014	27	43	500,000
4790-178-3110701-103-007-001	RMA Motors Ltd	31.01.2014	24	74	1,557,222
					3,042,778
					4,600,000
					4,600,000.00

4790-178-3110202-104-009-027	p	800,000.00	Araret Primary School	07.02.2014	28	45	500,000
4790-178-3110202-104-009-034	p	800,000.00	Kapikwen Primary School	07.02.2014	29	46	700,000
4790-178-3110202-104-009-037	p	400,000.00	Angaset Primary School	07.02.2014	30	47	400,000
4790-178-3110202-104-009-035	p	300,000.00	Naisukut Primary School	07.02.2014	31	48	300,000
4790-178-3110202-104-009-038	p	400,000.00	Kipenden Primary School	07.02.2014	32	50	400,000
4790-178-3110202-104-009-036	p	260,000.00	Chiliani Primary School	14.02.2014	43	82	200,000
4790-178-3110202-104-009-025	p	600,000.00	kaptembwa primary school	15.04.2014	119	330	400,000
4790-178-3110202-104-009-028	p	400,000.00	Koiboyot Primary School	15.04.2014	122	333	300,000
4790-178-3110202-104-009-041	p	400,000.00	Kabollecho Primary school	15.04.2014	123	334	300,000
4790-178-3110202-104-009-042	p	500,000.00	Kapkoros Primary school	15.04.2014	124	335	300,000
4790-178-3110202-104-009-025	p	600,000.00	Amamai primary school	15.04.2014	167	348	600,000
4790-178-3110202-104-009-025	p	600,000.00	kaptembwa primary school	11.06.2014	191	379	200,000
4790-178-3110202-104-009-026	p	600,000.00	Emurua Dikirr Primary School	11.06.2014	192	380	100,000
4790-178-3110202-104-009-027	p	800,000.00	Araret Primary School	11.06.2014	193	396	200,000
4790-178-3110202-104-009-028	p	400,000.00	Koiboyot Primary School	11.06.2014	194	382	100,000
4790-178-3110202-104-009-029	p	600,000.00	Kamaget Primary School	11.06.2014	195	383	600,000
4790-178-3110202-104-009-030	p	600,000.00	Sirat Primary School	11.06.2014	196	385	600,000
4790-178-3110202-104-009-031	p	600,000.00	Soget Primary School	11.06.2014	197	386	600,000
4790-178-3110202-104-009-032	p	400,000.00	Comet Oluoch Primary School	11.06.2014	198	387	400,000
4790-178-3110202-104-009-033	p	400,000.00	Kimugul Primary school	11.06.2014	199	388	400,000
4790-178-3110202-104-009-034	p	800,000.00	Kapikwen Primary School	11.06.2014	200	389	100,000
4790-178-3110202-104-009-036	p	260,000.00	Chiliani Primary School	11.06.2014	201	390	60,000
4790-178-3110202-104-009-040	p	400,000.00	Sominigin Primary School	11.06.2014	202	391	400,000
4790-178-3110202-104-009-041	p	400,000.00	Kabollecho Primary school	11.06.2014	203	392	100,000
4790-178-3110202-104-009-042	p	500,000.00	Kapkoros Primary school	11.06.2014	204	393	200,000

9,360,000

9,360,000

4790-178-3110202-104-009-015	s	1,200,000.00	Mokondo Secondary School	07.02.2014	26	41	600,000
4790-178-3110202-104-009-022	s	800,000.00	Takitech Girls sec school	07.02.2014	35	53	800,000
4790-178-3110202-104-009-016	s	500,000.00	Oipopong Secondary School	07.02.2014	36	55	200,000
4790-178-3110202-104-009-011	s	1,000,000.00	Ilkern Girls sec school	07.02.2014	37	60	1,000,000
4790-178-3110202-104-009-006	s	1,200,000.00	Chepkoiyet secondary School	07.02.2014	38	61	1,000,000
4790-178-3110202-104-009-005	s	1,000,000.00	Kapwertia Secondary school	07.02.2014	39	62	1,000,000
4790-178-3110202-104-009-002	s	1,000,000.00	Chesma High School	07.02.2014	40	63	1,000,000
4790-178-3110202-104-009-036	s	1,000,000.00	Kabollecho High School	07.02.2014	41	64	1,000,000
4790-178-3110202-104-009-013	s	500,000.00	kamermeru sec school	15.04.2014	120	331	500,000
4790-178-3110202-104-009-016	s	500,000.00	oloponggi sec school	15.04.2014	121	332	300,000
4790-178-3110202-104-009-010	s	1,600,000.00	Charamgori Girls Secondary School	15.04.2014	125	337	800,000
4790-178-3110202-104-009-012	s	800,000.00	Abosi Girls High School	15.04.2014	126	338	500,000
4790-178-3110202-104-009-008	s	1,000,000.00	Chebulla Secondary School	15.04.2014	127	339	500,000
4790-178-3110202-104-009-006	s	1,000,000.00	Kuragurik Girls Secondary School	11.06.2014	179	366	1,000,000
4790-178-3110202-104-009-007	s	1,200,000.00	Chepkoiyet Secondary School	11.06.2014	180	367	200,000
4790-178-3110202-104-009-008	s	1,000,000.00	Chebulla Secondary School	11.06.2014	182	369	500,000
4790-178-3110202-104-009-009	s	1,000,000.00	Kiletten Secondary School	11.06.2014	183	370	1,000,000
4790-178-3110202-104-009-010	s	1,600,000.00	Charamgori Girls Secondary School	11.06.2014	184	371	800,000
4790-178-3110202-104-009-012	s	800,000.00	Abosi Girls High School	11.06.2014	185	372	300,000
4790-178-3110202-104-009-015	s	1,200,000.00	Mokondo Secondary School	11.06.2014	186	373	600,000
4790-178-3110202-104-009-017	s	600,000.00	Kisara Secondary School	11.06.2014	187	374	600,000
4790-178-3110202-104-009-018	s	1,000,000.00	Chebitaik Secondary School	11.06.2014	188	376	1,000,000
4790-178-3110202-104-009-020	s	800,000.00	Kuresiet Secondary School	11.06.2014	189	377	800,000

REPUBLIC OF KENYA

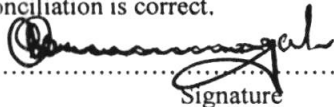
BANK RECONCILIATION

30th June, 2014

As AtStation T/MARA EAST A/C 123-0261760486 EMURUA DIKIRR CONSTITUENCY CDF

	Sh.	Cts	Sh.	Cts	Sh.	Cts
Balance as per Bank Certificate					26,612,144	00
Less-	10,520,000	00				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					10,520,000	00
2. Receipts in Bank Statement not yet recorded in Cash Book	-	-				
Add-						
3. Payments in Bank Statement not yet recorded in Cash Book....	50,740	00				
4. Receipts in Cash Book not yet Recorded in Bank Statement...	-	-			50,740	00
Bank Balance as per Cash Book.					16,142,884	00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.


Signature

D/ACCT TRANSMARA EAST

Designation


Date

1. Payments In Cash Book Not Yet Recorded In Bank Statement (Unpresented Cheques)

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No	Date		Sh.	Cts	No	Date		Sh.	Cts
017	31.01.14	Moi Girls	30,000	00	329	20.02.14	Kabarak University	40,000	00
085	07.02.14	Kampala Universi	50,000	00	295	20.02.14	Egerton University	20,000	00
590	20.02.14	Ndaraweta Girls Sec. Sch	7,000	00	398	11.06.14	University of Nairobi	20,000	00
591	20.02.14	Emurua Dikirr High Sc	5,000	00	326	18.03.14	Bukolwe Sec. sch.	7,000	00
592	20.02.14	Chepkoiyet Sec.	5,000	00	560	20.02.14	Int'l Teach & Train. centre-Nairobi	10,000	00
597	20.02.14	Kilgoris boys Sec.	10,000	00	273	20.02.14	St. Johns T.T.C Kil	10,000	00
593	20.02.14	Moi University	10,000	00	0003 67	11.06.20 14	Chepkoiyet Secondary School	200,000	00
594	20.02.14	Chebunyo boys high Sch	5,000	00	0003 68	11.06.20 14	Kapsasian Secondary School	1,200,000	00
595	20.02.14	Thika Sch. Of M & Health Scie	10,000	00	0003 72	11.06.20 14	Abossi Girls High School	300,000	00
237	20.02.14	Kabarak University	20,000	00	0003 73	11.06.20 14	Mokondo Secondary School	600,000	00
598	20.02.14	Moi University	20,000	00			Subtotals C/Fwd	<u>2,579,000</u>	<u>00</u>

Emurua dikirr CDF Bank Reconciliation – Unpresented Cheques as at 30th June, 2014 Continued

CHEQUES		PAYEE	AMOUNT	
NO	DATE		SHS.	CTS.
		Unpresented Cheques - Subtotals B/Fwd	2,579,000	00
000378	11.06.2014	SIMOTWET SECONDARY SCHOOL	800,000	00
000387	11.06.2014	CORNER OLUOCH PRIMARY SCHOOL	400,000	00
000391	11.06.2014	SOIMINGIN PRIMARY SCHOOL	400,000	00
000393	11.06.2014	KAPKOROS PRIMARY SCHOOL	200,000	00
000394	11.06.2014	MURKANSECONDARY SCHOOL	1,400,000	00
000399	26.06.2014	ABERDEEN COLLEGE OF ACCOUNTANCY	10,000	00
000400	26.06.2014	AFRICAN INSTITUTE OF RESEARCH AND DEVELOPMENT STUDIES	35,000	00
000401	26.06.2014	AFRICAN INTERNATIONAL COLLEGE	35,000	00
000402	26.06.2014	AFRICAN INTERNATIONAL COLLEGE	23,000	00
000403	26.06.2014	ASUMBI TTC	10,000	00
000404	26.06.2014	BARATON COLLEGE	85,000	00
000405	26.06.2014	BONDO TTC	10,000	00
000406	26.06.2014	BOMET CPA	15,000	00
000407	26.06.2014	CHUKA UNIVERSITY	47,000	00
000408	26.06.2014	BOMET TTC	70,000	00
000409	26.06.2014	DEDAN KIMATHI UNIVERSITY OF SCIENCE AND TECHNOLOGY	30,000	00
000410	26.06.2014	DEDAN KIMATHI UNIVERSITY OF SCIENCE AND TECHNOLOGY	10,000	00
000411	26.06.2014	EGERTON UNIVERSITY-NAIROBI CITY CAMPUS	10,000	00
000412	26.06.2014	EGERTON UNIVERSITY	185,000	00
000413	26.06.2014	ELDORET AVIATION TRAINING INSTITUTE	25,000	00
000414	26.06.2014	ELDORET COLLEGE OF PROFESSIONAL STUDIES	24,000	00
000415	26.06.2014	ELDORET POLYTECHNIC	66,000	00
000416	26.06.2014	ELGON VIEW COLLEGE	20,000	00
000417	26.06.2014	EGOJI TTC	10,000	00
000418	26.06.2014	GREAT LAKES UNIVERSITY OF KISUMU	15,000	00
000419	26.06.2014	GREAT LAKES UNIVERSITY OF KISUMU-BARATON	15,000	00
000420	26.06.2014	GARISSA TTC	10,000	00
000421	26.06.2014	GARISSA UNIVERSITY	10,000	00
000422	26.06.2014	FR.GASSER SEGEMIK POLYTECHNIC	35,000	00
000424	26.06.2014	INTERNATIONAL ISLAMIC UNIVERSITY ISLAMABAD	50,000	00
000425	26.06.2014	INSTITUTE OF APPLIED TECHNOLOGY	20,000	00
000427	26.06.2014	JARAMONGI OGINGA ODINGA UNIVERSITY	20,000	00
000428	26.06.2014	JOMO KENYATTA UNIVERSITY OF SCIENCE AND TECHNOLOGY	65,000	00
000429	26.06.2014	JOMO KENYATTA UNIVERSITY OF SCIENCE & TECHNOLOGY-TAITA TAVETA CAMPUS	20,000	00
000430	26.06.2014	J. MIGORI TTC	10,000	00
000431	26.06.2014	UNIVERSITY OF KABIANGA	124,000	00
000432	26.06.2014	KAIMOSI TTC	40,000	00
000433	26.06.2014	KABOSON INTERNATIONAL ECDE TRAINING	14,000	00
000434	26.06.2014	KAGUMO TTC	15,000	00
000435	26.06.2014	KARATINA UNIVERSITY	35,000	00
000436	26.06.2014	KAPLONG YOUTH POLYTECHNIC	5,000	00
000437	26.06.2014	KAPWERIA YOUTH POLYTECHNIC	30,000	00
000438	26.06.2014	KENYA COLLEGE OF ACCOUNTANCY	10,000	00
000439	26.06.2014	KENYA INSTITUTE OF MANAGEMENT	30,000	00
000440	26.06.2014	KENYA INSTITUTE OF SURVEY AND MAPPING	5,000	00
000441	26.06.2014	KENYA INDUSTRIAL TRAINING INSTITUTE	10,000	00

Emuraa dikirr CDF Bank Reconciliation – Unpresented Cheques as at 30th June, 2014 Continued

000442	26.06.2014	KENYA METHODIST UNIVERSITY		
000443	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-MATHARE	32,000	00
000444	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-KITUI	15,000	00
000445	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-KISUMU	30,000	00
000446	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-MOMBASA	10,000	00
000447	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-NAIROBI	5,000	00
000448	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-MACHAKOS	5,000	00
000449	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-KISII		
000450	26.06.2014	KENYA MEDICAL TRAINING COLLEGE-ELDORET	15,000	00
000451	26.06.2014	KERICHO COUNTY COLLEGE OF ACCOUNTANCY	10,000	00
000454	26.06.2014	KERICHO SCHOOL OF PROFESSIONAL STUDIES	10,000	00
000455	26.06.2014	KENYATTA UNIVERSITY	65,000	00
000456	26.06.2014	KENYA INSTITUTE OF MANAGEMENT	90,000	00
000457	26.06.2014	KENYATTA UNIVERSITY- KERICHO CAMPUS	15,000	00
000458	26.06.2014	KIBABII UNIVERSITY COLLEGE	25,000	00
000459	26.06.2014	KIMATHI UNIVERSITY COLLEGE	30,000	00
000460	26.06.2014	KIPSIGIS TTC	10,000	00
000461	26.06.2014	KISII UNIVERSITY- ELDORET CAMPUS	34,000	00
000462	26.06.2014	KISII UNIVERSITY	10,000	00
000463	26.06.2014	KIKUYU OF NAIROBI	85,000	00
000464	26.06.2014	KIHBT- KISII TRAINING CENTRE	15,000	00
000465	26.06.2014	KIPC KERICHO BRANCH	15,000	00
000466	26.06.2014	KOSKANA INTERNATIONAL ECDE	15,000	00
000467	26.06.2014	LAIKIPIA UNIVERSITY	10,000	00
000468	26.06.2014	LITEIN EASTLANDS STAR ECDE	65,000	00
000469	26.06.2014	MAASAI MARA UNIVERSITY- KERICHO CAMPUS	15,000	00
000470	26.06.2014	MAASAI MARA UNIVERSITY	20,000	00
000472	26.06.2014	MAASAI MARA UNIVERSITY	60,000	00
000473	26.06.2014	MASENO UNIVERSITY	20,000	00
000474	26.06.2014	MASINDE MULIRO UNIVERSITY OF SCIENCE & TECHNOLOGY	30,000	00
000475	26.06.2014	MIGORI TTC	95,000	00
000476	26.06.2014	MOI TTC BARINGO	10,000	00
000477	26.06.2014	MOI UNIVERSITY- KERICHO CAMPUS	5,000	00
000478	26.06.2014	MOI UNIVERSITY- ANNEX CAMPUS	20,000	00
000479	26.06.2014	MOI UNIVERSITY- WEST CAMPUS	10,000	00
000480	26.06.2014	MOI UNIVERSITY	10,000	00
000481	26.06.2014	MOMBASA POLYTECHNIC	155,000	00
000482	26.06.2014	MT. KENYA UNIVERSITY- ELDORET	10,000	00
000483	26.06.2014	MT. KENYA UNIVERSITY- THIKA	35,000	00
000484	26.06.2014	MT. KENYA UNIVERSITY	10,000	00
000485	26.06.2014	MULTIMEDIA UNIVERSITY	139,000	00
000486	26.06.2014	NAROK TTC	25,000	00
000487	26.06.2014	NATIONWIDE & TOURISM COLLEGE- NAKURU	40,000	00
000488	26.06.2014	NAIROBI AVIATION COLLEGE- ELDORET	20,000	00
000489	26.06.2014	NAKURU CHSM CAMPUS	20,000	00
000490	26.06.2014	NISHKAM SAINT PURAH SINGH	10,000	00
000491	26.06.2014	NAIROBI INSTITUTE OF MANAGEMENT & LOGISTICS	5,000	00
000492	26.06.2014	NDANAI YOUTH POLYTECHNIC	5,000	00
000493	26.06.2014	NTANGOMA INSTITUTE	10,000	00
000494	26.06.2014	NEHEMA INSTITUTE OF SCIENCE AND TECHNOLOGY	15,000	00
000495	26.06.2014	NEHEMA POLYTECHNIC	10,000	00
000496	26.06.2014	OL'LESSOS TECHNICAL TRAINING INSTITUTE	10,000	00
			15,000	00

Emurua dikirr CDF Bank Reconciliation – Unpresented Cheques as at 30th June, 2014 Continued

000497	26.06.2014	PWANI UNIVERSITY	20,000	00
000498	26.06.2014	RAMOGI INSTITUTE OF SCIENCE AND TECHNOLOGY	10,000	00
000499	26.06.2014	REGION GROUP COLLEGE	15,000	00
000500	26.06.2014	RIFT VALLEY INSTITUTE OF SCIENCE AND TECHNOLOGY	100,000	00
000501	26.06.2014	SEKU UNIVERSITY	10,000	00
000502	26.06.2014	SOUTH EASTERN KENYA UNIVERSITY	10,000	00
000503	26.06.2014	SOTIK CENTRE OF LEARNING & INSTITUTION	20,000	00
000504	26.06.2014	ST. MARK TTC	10,000	00
000505	26.06.2014	ST.FRANCIS TECHNICAL - ASUMBI	5,000	00
000506	26.06.2014	SOUTH RIFT ECDE COLLEGE	5,000	00
000507	26.06.2014	TAITA TAVETA UNIVERSITY	10,000	00
000508	26.06.2014	THE GREAT RIFT VALLEY COLLEGE	10,000	00
000509	26.06.2014	TECHNICAL UNIVERSITY OF KENYA	10,000	00
000510	26.06.2014	THIKA SCHOOL OF MEDICAL AND HEALTH SCIENCE	10,000	00
000511	26.06.2014	THOGOTO TTC	25,000	00
000512	26.06.2014	UNIVERSITY OF ELDORET	125,000	00
000513	26.06.2014	UNIVERSITY OF NAIROBI-CHIROMO CAMPUS	10,000	00
000514	26.06.2014	UNIVERSITY OF NAIROBI-LOWER KABETE	10,000	00
000515	26.06.2014	UNIVERSITY OF NAIROBI-UPPER KABETE	10,000	00
000516	26.06.2014	UNIVERSITY OF NAIROBI	169,000	00
000517	26.06.2014	UNIVERSITY OF NAIROBI	30,000	00
000518	26.06.2014	ZETECH COLLEGE	10,000	00
000519	26.06.2014	ABOSSI SECONDARY SCHOOL	10,000	00
000520	26.06.2014	CHEBUNYO BOYS HIGH SCHOOL	61,000	00
000521	26.06.2014	KABARAK UNIVERSITY	40,000	00
000522	26.06.2014	CHEBUNYO GIRLS SECONDARY SCHOOL	5,000	00
000523	26.06.2014	CHEPKOIYET SECONDARY SCHOOL	16,000	00
000524	26.06.2014	CHEBWAGAN HIGH SCHOOL	10,000	00
000527	26.06.2014	E/DIKIRR SECONDARY SCHOOL	117,000	00
000528	26.06.2014	EMARTI SECONDARY SCHOOL	10,000	00
000529	26.06.2014	GORGOR HIGH SCHOOL	18,000	00
000530	26.06.2014	HOLY FAMILY SIONGIROI GIRLS HIGH SCHOOL	5,000	00
000531	26.06.2014	ILKERIN SECONDARY SCHOOL	65,000	00
000532	26.06.2014	KABOLECHO SECONDARY SCHOOL	54,000	00
000533	26.06.2014	KABOSON GIRLS HIGH SCHOOL	20,000	00
000534	26.06.2014	KIBOS SCHOOL OF SPECIAL	5,000	00
000535	26.06.2014	KAMAGET SECONDARY SCHOOL	5,000	00
000536	26.06.2014	KAMONGIL SECONDARY SCHOOL	5,000	00
000537	26.06.2014	KABOLESERO SECONDARY SCHOOL	5,000	00
000538	26.06.2014	KAPKELUMBEN SECONDARY SCHOOL	5,000	00
000539	26.06.2014	KIPROROGET SECONDARY SCHOOL	5,000	00
000540	26.06.2014	KIPSUTER HIGH SCHOOL	35,000	00
000541	26.06.2014	KISUTER DAY MIXED SECONDARY SCHOOL	5,000	00
000542	26.06.2014	KILETIEN SECONDARY SCHOOL	43,000	00
000543	26.06.2014	KILGORIS BOYS HIGH SCHOOL	10,000	00
000544	26.06.2014	KONGATIK GIRLS HIGH SCHOOL	6,500	00
000546	26.06.2014	KORONGOI GIRLS HIGH SCHOOL	10,000	00
000547	26.06.2014	KIRIBA SECONDARY SCHOOL	5,000	00
000549	26.06.2014	LITEIN BOYS HIGH SCHOOL	30,000	00
000550	26.06.2014	LONGISA BOYS HIGH SCHOOL	15,000	00
000551	26.06.2014	LORNA LABOSO MEMORIAL SECONDARY SCHOOL	10,000	00
000552	26.06.2014	LUKUMEK SECONDARY SCHOOL	9,000	00
000553	26.06.2014	MABWAITA SECONDARY SCHOOL	30,000	00
000554	26.06.2014	MARA SIONGIROI GIRLS HIGH SCHOOL	5,000	00


Emuraa dikirr CDF Bank Reconciliation – Unpresented Cheques as at 30th June, 2014 Continued

000555	26.06.2014	MENGWET SECONDARY SCHOOL		
000556	26.06.2014	MENGIT SECONDARY SCHOOL	5,000	00
000557	26.06.2014	MOKONDO SECONDARY SCHOOL	20,000	00
000558	26.06.2014	MOGOR HIGH SCHOOL	80,000	00
000559	26.06.2014	MOI MINARIET SECONDARY SCHOOL	17,000	00
000561	26.06.2014	MULOT BOYS HIGH SCHOOL	20,000	00
000562	26.06.2014	MURKAN SECONDARY SCHOOL	5,000	00
000563	26.06.2014	NAKURU BOYS HIGH HIGH SCHOOL	75,500	00
000564	26.06.2014	NDAMAMA SECONDARY SCHOOL	5,000	00
000565	26.06.2014	NDANAI GIRLS SECONDARY SCHOOL	10,000	00
000566	26.06.2014	NYATURAGO HIGH SCHOOL	10,000	00
000567	26.06.2014	OLBUTYO BOYS HIGH SCHOOL	8,000	00
000568	26.06.2014	OLPOPONGI SECONDARY SCHOOL	10,000	00
000569	26.06.2014	ROBORWO SECONDARY SCHOOL	19,000	00
000570	26.06.2014	SAUNET SECONDARY SCHOOL	5,000	00
000571	26.06.2014	SIONGIROI DAY SECONDARY SCHOOL	5,000	00
000573	26.06.2014	SIMOTWET SECONDARY SCHOOL	10,000	00
000574	26.06.2014	SHARTUKA SECONDARY SCHOOL	43,000	00
000575	26.06.2014	SIGOR HIGH SCHOOL	10,000	00
000576	26.06.2014	TENGECHA BOYS HIGH SCHOOL	10,000	00
000577	26.06.2014	TEMBWO GIRLS SECONDARY SCHOOL	12,000	00
000578	26.06.2014	TUMOI SECONDARY SCHOOL	10,000	00
000580	26.06.2014	CHEMURIN PRIMARY SCHOOL	5,000	00
000581	26.06.2014	PHILLIPS BUSINESS TRAINING	250,000	00
000602	26.06.2014	MACHAKOS UNIVERSITY	15,000	00
			15000	00
		Subtotal	7,941,000	00
		GRAND TOTAL	10,520,000	00

I. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	72,410,169.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	48,000.00	
TOTAL RECEIPTS		72,458,169.00	0
PAYMENTS			
Compensation of Employees	4	141,600.00	0
Use of goods and services	5	2,804,468.00	0
Committee Expenses	6	1,612,527.00	0
Transfers to Other Government Units	7	29,760,000.00	0
Other grants and transfers	8	15,650,370.00	0
Social Security Benefits	9	-	0
Acquisition of Assets	10	5,637,050.00	0
Other Payments	11	-	0
TOTAL PAYMENTS		55,606,015.00	0
SURPLUS/DEFICIT		16,852,154.00	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 4.9.2015 2014 and signed by:



 Fund Account Manager
 DATE, 4.9.2015



 CHAIRMAN CDFC

STATEMENT OF ACCOUNT



EMMURUA DIKIRR CONSTITUENCY DEVELOPMENT FUND
 P.O.BOX 119-20401
 CHEEBUNYO

1230261760486 - CDF ACCOUNTS - KES

A/C No.

01-06-2014

To 30-06-2014

From

To

Date	Value	Particulars	Money Out	Money In	Balance
5-2014		B/F.			38,324,359.00 Cr
6-2014		EMNT IFO KAPKOROS PRIMARY SCH PMNT IFO K	300,000.00		38,024,359.00 Cr
6-2014		Transfer Charge	110.00		38,024,249.00 Cr
06-2014		MOSES KARAKACHA-FUND MANAGER-CHQ-357	150,000.00		37,874,249.00 Cr
06-2014		Cash Withdrawal Charge	110.00		37,874,139.00 Cr
6-2014		FUNDS MANAGER-EMURUA DIKIRR-CHQ-358	100,000.00		37,774,139.00 Cr
6-2014		Cash Withdrawal Charge	110.00		37,774,029.00 Cr
06-2014		FUND ACCOUNT MANAGER-EMURUA DIKIRR-CHQ-	300,000.00		37,474,029.00 Cr
06-2014		Cash Withdrawal Charge	110.00		37,473,919.00 Cr
06-2014		ChequeNo.000361 Presented-CHQ-361	850,000.00		36,623,919.00 Cr
6-2014		ChequeNo.000137 Presented-CHQ-137	10,000.00		36,613,919.00 Cr
6-2014		CHQ NO. 369 IFO CHERULU SECONDARY SCHOOL	500,000.00		36,113,919.00 Cr
06-2014		TRNSFR TO CHEBITOK SECONDARY SCHOOL-CHQ-3	1,000,000.00		35,113,919.00 Cr
06-2014		Transfer Charge	110.00		35,113,809.00 Cr
6-2014		ChequeNo.380 Presented-CHQ-380	100,000.00		35,013,809.00 Cr
6-2014		ChequeNo.362 Presented-CHQ-362	500,000.00		34,513,809.00 Cr
6-2014		ChequeNo.317 Presented-CHQ-317	10,000.00		34,503,809.00 Cr
06-2014		ChequeNo.000154 Presented-CHQ-154	8,000.00		34,495,809.00 Cr
06-2014		ChequeNo.000360 Presented-CHQ-360	20,000.00		34,475,809.00 Cr
6-2014		CHQ NO. 370 IFO KILETIEN SECONDARY SCHOO	1,000,000.00		33,475,809.00 Cr
6-2014		ChequeNo.000395 Presented-CHQ-395	20,000.00		33,455,809.00 Cr
6-2014		ChequeNo.000385 Presented-CHQ-385	600,000.00		32,855,809.00 Cr
06-2014		ChequeNo.000374 Presented-CHQ-374	600,000.00		32,255,809.00 Cr
06-2014		ChequeNo.392 Presented-CHQ-392	100,000.00		32,155,809.00 Cr
6-2014		ChequeNo.390 Presented-CHQ-390	60,000.00		32,095,809.00 Cr
6-2014		MOSES KARAKACHA-CHQ-453	100,000.00		31,995,809.00 Cr
06-2014		Cash Withdrawal Charge	110.00		31,995,699.00 Cr
06-2014		CHQ NO. 371 IFO CHERAMGOI GIRLS SEC SCHO	800,000.00		31,195,699.00 Cr
6-2014		ChequeNo.388 Presented-CHQ-388	400,000.00		30,795,699.00 Cr
6-2014		ChequeNo.389 Presented-CHQ-389	100,000.00		30,695,699.00 Cr
6-2014		ChequeNo.377 Presented-CHQ-377	800,000.00		29,895,699.00 Cr
06-2014		ChequeNo.000382 Presented-CHQ-382	100,000.00		29,795,699.00 Cr
06-2014		ChequeNo.000379 Presented-CHQ-379	200,000.00		29,595,699.00 Cr
6-2014		CHQ NO. 386 IFO SOGET PRIMARY SCHOOL-CHQ	600,000.00		28,995,699.00 Cr
6-2014		MOSES T KARAKACHA-CHQ-579	50,000.00		28,945,699.00 Cr
6-2014		Cash Withdrawal Charge	110.00		28,945,589.00 Cr
06-2014		MOSES T. KARAKACHA-CHQ-582	215,000.00		28,730,589.00 Cr
06-2014		Cash Withdrawal Charge	110.00		28,730,479.00 Cr
06-2014		CHQ NO. 396 IFO ARARET PRIMARY SCHOOL-CH	200,000.00		28,530,479.00 Cr
06-2014		KURANGURIK GIRLS SEC SCHOOL-CHQ-366	1,000,000.00		27,530,479.00 Cr
Total:			10,793,880.00	0	27,530,479.00 Cr

Do you need foreign exchange services? Contact your Manager or The Equity Treasury team on 0711026941-8/0732112941-8/0202262941

You should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.



STATEMENT OF ACCOUNT



EMMURUA DIKIRA CONSTITUENCY DEVELOPMENT FUND
P.O. BOX 119-20401
CHEBUNYO

A/C No. 1230261760486 - CDF ACCOUNTS - KES
From 01-06-2014 To 30-06-2014

Date	Value	Particulars	Money Out	Money In	Balance
6-2014		Transfer Charge	110.00		27,530,369.00 Cr
6-2014		CHQ NO. 383 IFO KAMAGET PRIMARY SCHOOL-C	600,000.00		26,930,369.00 Cr
6-2014		ChequeNo.000525 Presented-CHQ-525	118,000.00		26,812,369.00 Cr
6-2014		ChequeNo.000545 Presented-CHQ-545	81,325.00		26,731,044.00 Cr
6-2014		ChequeNo.000526 Presented-CHQ-526	10,000.00		26,721,044.00 Cr
6-2014		ChequeNo.000584 Presented-CHQ-584	40,000.00		26,681,044.00 Cr
6-2014		ChequeNo.000572 Presented-CHQ-572	68,900.00		26,612,144.00 Cr
Total:			918,335.00	0	26,612,144.00 Cr
Grand Total:			11,712,215.00	0.00	26,612,144.00 Cr
Unred Cheques:					0.00

Customers should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

13/07/2015

Our Ref EBKL/KLG/13/07/2015

TO WHOM IT MAY CONCERN

REF: CERTIFICATE OF BANK BALANCE- 1230261760486 EMMURUA DIKIRR
CONSTITUENCY DEVT FUND-MAIN A/C

This is to confirm that the above account balance as at 30th June 2015 was KSHS 16,065,761.66
(Sixteen Million Sixty Five Thousand Seven Hundred Sixty One cents Sixty Six Only.(CR)

Thank you for Banking with us

Yours Faithfully.



JAMES NJERU
OPERATIONS MANAGER
EQUITY BANK-KILGORIS BRANCH



TITU TARUS
SRO-CASH
EQUITY BANK-KILGORIS BRANCH

