

REPUBLIC OF KENYA



*Paper laid by leader  
of Majority Party on  
Wednesday 19/10/2016  
Afternoon sitting  
A/ed*



OFFICE OF THE AUDITOR-GENERAL

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**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**KURIA WEST CONSTITUENCY**

**FOR THE YEAR ENDED**  
**30 JUNE 2015**





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CONSTITUENCIES DEVELOPMENT FUND

KURIA WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015

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

CONSTITUENCIES DEVELOPMENT FUND  
CHIEF EXECUTIVE OFFICER  
23 SEP 2015  
P. O. Box 46682 - 00100,  
NAIROBI.

TABLE OF CONTENT	Page
KEY ENTITY INFORMATION AND MANAGEMENT .....	1
STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	3
STATEMENT OF RECEIPTS AND EXPENDITURE .....	5
STATEMENT OF ASSETS AND LIABILITIES .....	6
STATEMENT OF APPROPRIATION .....	7
CASH FLOW STATEMENT .....	8
SIGNIFICANT ACCOUNTING POLICIES .....	9
NOTES TO THE FINANCIAL STATEMENTS .....	11

## **KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013. 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 Constituency Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for purposes of infrastructural development wealth creation and in the fight against poverty at the constituency.

### **(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 30<sup>th</sup> June. 2014 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	Mr. Yusuf Mbuno
2.	Fund Account Manager	Mr. Jackson K. Too
3.	District Accountant	Mr. Richard Okeeth

### **(d) Entity Headquarters**

P.O. Box 263-40413  
Kuria West CDF Office's  
Behind Kehancha Law Courts  
KEHANCHA, KENYA

### **(e) Entity Contacts**

Telephone: (254) 724615345  
E-mail: kuriawest@cdf.go.ke

### **(f) Entity Bankers**

Kenya Commercial Bank  
Isibania Branch

**KURIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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A/C No: 1148977260  
P.O Box xxxx-40413  
Isibania

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**FOREWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC )**

The creation of the fund was a noble idea that has seen development on the grass root. Based on the 2014/2015 budget the constituency was able achieve 61% of the utilisation of fund. The constituency had received 50% of the allocation by the close of the year thereby hindering full utilisation of the fund.

Kuria west Cdf has been able to make a stride in its developments. Key achievements include:

1. the bursary award to students which has enabled them continue or finish their courses with ease.
2. It has also opened up roads to areas that were inaccessible hence enabling the community take their goods to markets easily.
3. The construction of dispensaries and health centres in locations and sub location has improved health care services in the constituency and reduced long waling distances to district hospitals.
4. Construction of chief's sub chief's and offices and AP houses has improved the security within the constituency.

**Key challenges**

1. The disbursement from the board is not timely hence delaying the implementation of projects proposed.
2. There should be proper guidance in the funding projects done by CDF and county government to avoid the overlapping of activities/projects.

**STATEMENT OF ENTITY 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 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 the Public Sector Accounting Standards Board of Kenya from time to time.

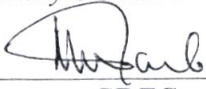
The Fund Account Manager in charge of *Kuria West CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. This 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

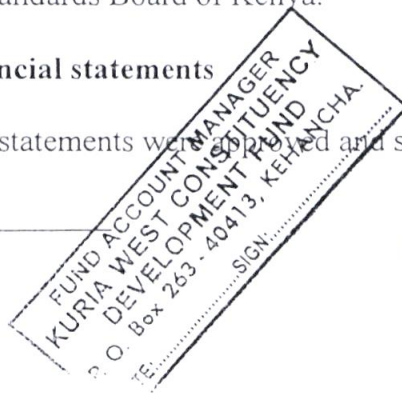
The Fund Account Manager in charge of *Kuria West CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Kuria West 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 *Kuria West 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.

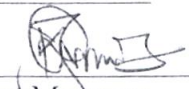
The Fund Account Manager in charge of *Kuria West CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. 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 *entity's* financial statements were prepared and signed on \_\_\_\_\_ 2015.

  
\_\_\_\_\_  
Chairman - CDFC



  
\_\_\_\_\_  
Fund Account Manager



## OFFICE OF THE AUDITOR-GENERAL

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

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Kuria West Constituency set out on pages 5 to 13, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal 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 audit opinion.

### Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund-Kuria West 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 the Constituencies Development Fund Act, 2013.

### Other Matter

#### 1. Budgetary Performance Analysis

Kuria West CDF prepared and had its budget for the 2014/2015 approved by the CDF Board. The comparison of the actual expenditure to budget for the year 2014/2015 was as follows:

EXPENDITURE ANALYSIS 2014-2015					
Description	Budget	Actual	Variance		Absorption rate
	Kshs	Kshs	Kshs	Kshs	%
Transfer from the CDF board	125,735,678	115,021,093		10,714,585	91%
			Over expenditure	Underspend	
Compensation of employees	3,136,800	2,264,160		872,640	72%
Committee expenses	3,496,400	5,170,040	(1,673,640)		
Use of goods and services	4,282,288	5,986,083	(1,703,795)		140%
Transfer to secondary schools	31,032,000	19,632,000		11,400,000	63%
Bursary	15,100,000	14,080,000		1,020,000	93%
Emergency funds	5,400,259	3,620,000		1,780,259	67%

Auditors fees	500,000	-		500,000	0%
Transfer to primary schools	19,837,931	23,400,000	(3,562,069)		118%
Transfer to health centres	6,750,000	10,000,000	(3,250,000)		148%
Water	1,400,000	2,945,000	(1,545,000)		210%
Street lighting	2,400,000	-		2,400,000	0%
Security	5,600,000	6,050,000	(450,000)		108%
Sports	600,000	500,000		100,000	83%
Roads	22,600,000	2,800,000		19,800,000	12%
Environment	200,000	-		200,000	0%
Acquisition of Assets	400,000	-		400,000	0%
Cattle dip	500,000	-		500,000	0%
KW website	500,000	-		500,000	0%
Mabera Resource centre	2,000,000	-		2,000,000	0%
<b>Total</b>	<b>125,735,678</b>	<b>96,447,283</b>	<b>(12,184,504)</b>	<b>41,472,899</b>	<b>77%</b>

- i. However it was observed that six projects overreach their budgets by Kshs.12,184,504. There was no explanations for the over expenditure. Also thirteen projects under spent their budgets by Kshs. 41,472,899.
- ii. Use of goods and services, transfer to health Centre's and committee expenses had the highest over expenditure
- iii. The overall absorption rate was 77% this was attributable to late disbursement of Funds
- iv. The Kuria West CDF received Kshs.115,021,093 during the financial year under review and also there was a bank balance carried forward of Kshs.5,461,541, therefore totaling to Kshs.120,482,634. The total expenditure was Kshs.96,447,283 leaving a balance of Kshs. 24,035,351 however the bank balance as at 30 June 2015 was Kshs. 24,057,663 resulting in unexplained difference of Kshs.22,312.

The overall under spending was 23% below budget mainly attributed to late disbursement of funds to various Project Management Committees (PMCs) and CDF board.

## 2.0 Receipts from the CDF Board

The Constituency Development Fund received Kshs. 115,021,093 against an approved budgeted amount of Kshs. 125,735,678.

The funds were disbursed as follows:

<b>AIE No</b>	<b>Amount(Kshs)</b>
A759501	52,153,254
A759669	31,433,919.50
A769793	18,860,352
A797213	12,573,567.50
<b>Total</b>	<b>115,021,093</b>

The underfunding of the budget by Kshs. 10,714,585 resulted in non-implementation of some projects. The Constituency Development Fund Board should therefore ensure budgets are fully funded.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

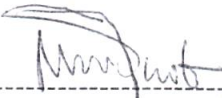
**08 September 2016**

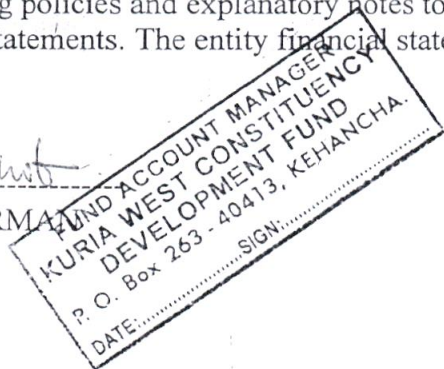
**STATEMENT OF RECEIPTS AND EXPENDITURE**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	115,021,093.00	34,768,836.00
<b>TOTAL RECEIPTS</b>		<b>115,021,093.00</b>	<b>34,768,836.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,210,890.00	382,721.00
Use of goods and services	5	5,986,083.00	1,174,334.00
Committee Expenses	6	5,170,040.00	2,303,140.00
Transfers to Other Government Units	7	53,032,000.00	9,800,000.00
Other grants and transfers	8	29,995,000.00	15,260,000.00
Social Security Benefits	9	53,270.00	32,260.00
Acquisition of Assets	10	-	417,600.00
<b>TOTAL PAYMENTS</b>		<b>96,447,283.00</b>	<b>29,370,055.00</b>
<b>SURPLUS/DEFICIT</b>		<b>18,573,810.00</b>	<b>5,398,781.00</b>

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 23/9/ 2015 and signed by:

  
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CDFC CHAIRMAN

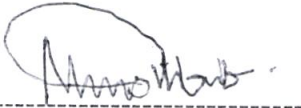


  
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FUND ACCOUNT MANAGER

**STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	24,057,663.00	5,461,541.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	22,312.00
<b>TOTAL FINANCIAL ASSETS</b>		24,057,663.00	5,483,853.00
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	5,483,853.00	-
Surplus/Deficit for the year		18,573,810.00	5,398,781.00
Prior year adjustments	14	-	85,072.00
<b>NET LIABILITIES</b>		24,057,663.00	5,483,853.00

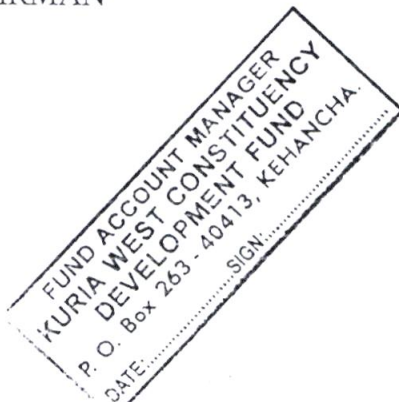
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/09 2015 and signed by:



CDFC CHAIRMAN



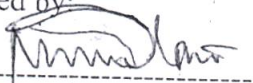
FUND ACCOUNT MANAGER



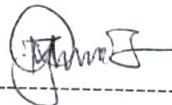
**STATEMENT OF APPROPRIATION**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	125,735,678.00	62,867,839.00	188,603,517.00	115,021,093.00	73,582,424.00	61
Proceeds from Sale of Assets				-	-	
<b>PAYMENTS</b>						
Compensation of Employees	3,120,000.00	-	3,120,000.00	2,210,890.00	909,110.00	71
Use of goods and services	4,282,288.00	-	4,282,288.00	5,986,083.00	(1,703,795.00)	140
Committee Expenses	3,496,400.00	-	3,496,400.00	5,170,040.00	(1,673,640.00)	148
Transfers to Other Government Units	57,619,931.00	-	57,619,931.00	53,032,000.00	4,587,931.00	92
Other grants and transfers	56,800,259.00	-	56,800,259.00	29,995,000.00	26,805,259.00	53
Social Security Benefits	16,800.00	-	16,800.00	53,270.00	(36,470.00)	317
Acquisition of Assets	400,000.00	-	400,000.00	-	400,000.00	0
<b>TOTALS</b>	<b>125,735,678.00</b>	<b>62,867,839.00</b>	<b>314,339,195.00</b>	<b>211,468,376.00</b>	<b>102,870,819.00</b>	

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 \_\_\_\_\_ 2014 and signed by:



CDFC CHAIRMAN




FUND ACCOUNT MANAGER

FUND ACCOUNT MANAGER  
 KURIA WEST CONSTITUENCY  
 DEVELOPMENT FUND  
 P. O. Box 263 - 40413, KEHANCHA.  
 DATE:..... SIGN:.....

**CASH FLOW STATEMENT**

		2014 - 2015	2013 - 2014
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	115,021,093.00	34,768,836.00
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,210,890	382,721.00
Use of goods and services	5	5,986,083.00	1,174,334.00
Committee Expenses	6	5,170,040	2,303,140.00
Transfers to Other Government Units	7	53,032,000	9,800,000.00
Other grants and transfers	8	29,995,000	15,260,000.00
Social Security Benefits	9	53,270	32,260.00
Other Payments	11	-	-
<b>Adjusted for:</b>			
Adjustments during the year		-	85,072.00
<b>Net cash flow from operating activities</b>		<b>18,573,810.00</b>	<b>5,901,453.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	-
Acquisition of Assets	10	0	417,600.00
<b>Net cash flows from Investing Activities</b>		<b>0.00</b>	<b>(417,600.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>18,573,810.00</b>	<b>5,483,853.00</b>
Cash and cash equivalent at BEGINNING of the year	13	5,483,853.00	-
Cash and cash equivalent at END of the year	16	24,057,663.00	5,483,853.00

FUND ACCOUNT MANAGER  
 KURIA WEST DEVELOPMENT FUND  
 P. O. BOX 153, 4013, KEHANCHA.  
 DATE: ..... SIGN: .....  
 CDFC



FUND ACCOUNT MANAGER

## 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 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 *entity*. 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 *entity*.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Kenya Commercial Bank 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 *entity* 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. Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

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

**8. Comparative figures**

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

**9. 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.

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	AIE NO...A759501	52,153,254.00	
	AIE NO.....A759669.	31,433,919.50	
	AIE NO.....A769793.	18,860,352.00	
	AIE NO.....A797213	12,573,567.50	
	AIE NO...A711880	-	34,768,836.00
<b>TOTAL</b>		<b>115,021,093.00</b>	<b>34,768,836.00</b>

2. COMPENSATION OF EMPLOYEES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,918,890.00	382,721.00
House allowance	276,000.00	-
Leave allowance	16,000.00	-
Other personnel payments gratuity		-
<b>Total</b>	<b>2,210,890.00</b>	<b>382,721.00</b>

3. USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	207,315.00	
Communication, supplies and services	370,000.00	
Domestic travel and subsistence	1,266,500.00	360,864.00
Printing, advertising and information supplies & services	22,000.00	

**KURIA WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2015**

Training expenses	872,000.00	330,900.00
Office and general supplies and services	221,776.00	162,370.00
Fuel ,oil & lubricants	1,595,700.00	320,200.00
Other operating expenses	557,200.00	
Routine maintenance – vehicles and other transport equipment	873,592.00	
<b>Total</b>	<b>5,986,083.00</b>	<b>1,174,334.00</b>

**4. CDFC EXPENSES**

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Other committee expenses	1,840,000.00	1,988,140.00
Committee allowance	3,330,040.00	315,000.00
<b>TOTAL</b>	<b>5,170,040</b>	<b>2,303,140</b>

**5. TRANSFER TO OTHER GOVERNMENT ENTITES**

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to primary schools	23,400,000.00	3,500,000.00
Transfers to secondary schools	19,632,000.00	5,500,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	10,000,000.00	800,000.00
<b>TOTAL</b>	<b>53,032,000.00</b>	<b>9,800,000.00</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary -Secondary	9,142,000.00	9,515,000.00
Bursary -Tertiary	4,838,000.00	5,690,000.00

**KURIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

Bursary-Special schools	100,000.00	55,000.00
water	2,945,000.00	-
Security	6,050,000.00	-
Roads	2,800,000.00	-
Sports	500,000.00	-
Emergency Projects (specify)	3,620,000.00	-
<b>Total</b>	<b>29,995,000.00</b>	<b>15,260,000.00</b>

**SOCIAL SECURITY BENEFITS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	53,270.00	32,260.00
<b>Total</b>	<b>53,270.00</b>	<b>32,260.00</b>

**5. BANK BALANCES (CASH BOOK BALANCE)**

	Kshs (30/6/2015)	Kshs (30/6/2014)
<i>KCB ISEBANIA Branch A/C no.11148977260</i>	24,057,663.00	5,461,540.50
<b>Total</b>	<b>24,057,663.00</b>	<b>5,461,540.50</b>

**FUND ACCOUNT MANAGER**  
**KURIA WEST CONSTITUENCY**  
**DEVELOPMENT FUND**  
 P. O. Box 263 - 40413, KEHANCHA.  
 DATE.....SIGN:.....