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OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
TETU CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: cdf@wananchi.com
NAIROBI

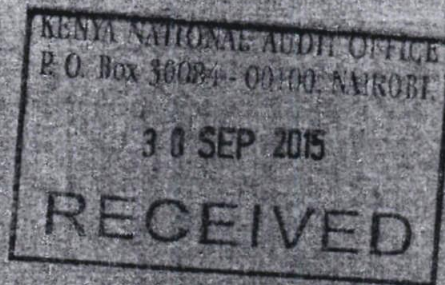
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Cell: 0712464160 & 0734260114
Fax: 020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2015/094

SEPTEMBER 29, 2015

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 – 00100
NAIROBI



Dear Sir

**RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR
2014/2015 FINANCIAL YEAR**

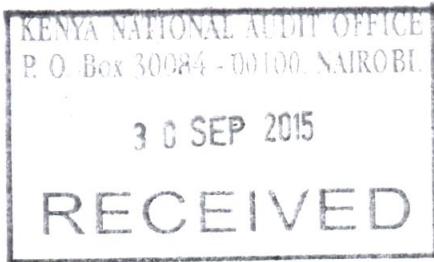
Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4), we wish to submit 2014/2015 Annual Accounts of Tetu Constituency for your necessary action in accordance with CDF Act Section 45 (4).

Yours faithfully

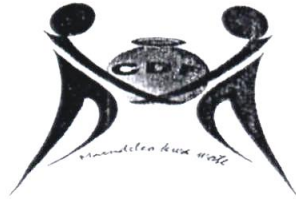
YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning
Ministry of Devolution and Planning
P.O Box 30005 -00100
NAIROBI.



Draft of [July -2015]



CONSTITUENCIES DEVELOPMENT FUND – TETU

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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

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

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CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

II. KEY ENTITY 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Peter Kamau Wagereka
3.	District Accountant	Titus Gikandi Ngure

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1. Samuel Ndegwa Gichuki
2. Rose Njoki
3. Mary Muthoni
4. Daniel Kimathi
5. Jane Githinji
6. Virginia Mumbero
7. David Nduhiu
8. Stephene Warui
9. Fund Accounts Manager
10. Sub-county Commissioner
11. Patron

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 12132
Wamagana Deputy County Commissioner Compound
Nyeri - Ihithe Highway
Nyeri, KENYA

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 0716-047883

E-mail: pwagereka@cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Co – operative Bank

Nyeri Branch

Account Number - 01141032528500

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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III. 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 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 the Public Sector Accounting Standards Board of Kenya from time to time.

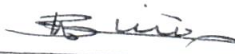
The Fund Account Manager in charge of the *Tetu CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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 the *Tetu 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 *Tetu CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2015, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *Tetu 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 *Tetu* 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 approved and signed on _____ 2015.


Chairman - CDFC


Fund Account Manager

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Tetu Constituency set out on pages 4 to 17, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of audit.

Management's Responsibility for the Financial Statements

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

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

Auditor General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

Constituencies Development Fund – Tetu Constituency – Reports and Financial Statements for the year ended 30 June 2015

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

The summary statement of appropriation reflects a total budget of Kshs.70,284,252 for the year ended 30 June 2015 while the approved Project Proposals (codelist) for 2014/2015 revealed approved budget of Kshs.92,327,623 for the same period. The resultant variance of Kshs.22,043,371 was neither explained nor reconciled. Further, rolled forward budget from 2013/2014 of Kshs.47,969,187.50 as per the 2013/2014 financial statements have not been captured in the statement of appropriation. Consequently, the budget presented in the statement of appropriation for the year ended 30 June 2015 is not fairly stated.

2. Unsupported - Other Grants and Transfers

Included in other grants and transfers balance of Kshs.28,633,422.60 in the statement of Receipts and Payments as at 30 June 2015 is environment expenditure balance of Kshs.2,569,122.80 which entailed bush clearing in various sub-locations in the constituency. However, an amount of Kshs.1,361,358 included in this balance was not supported by schedules. In the circumstances, the validity of other grants and transfers balance of Kshs.28,633,422.60 for the year ended 30 June 2015 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Tetu 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 Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.



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

Nairobi

23 August 2016

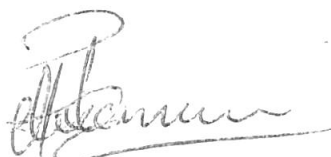
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CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 Kshs

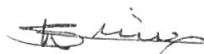
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	78,599,286.5	74,723,845.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		78,599,286.50	74,723,845.00
PAYMENTS			
Compensation of Employees	4	-	55,283.00
Use of goods and services	5	2,228,000.00	1,954,252.00
Committee meeting allowances	6	600,000.00	1,463,500.00
Transfers to Other Government Units	7	38,808,970.00	17,560,000.00
Other grants and transfers	8	28,633,422.60	22,722,900.00
Social Security Benefits	9	-	38,315.00
Acquisition of Assets	10	-	490,120.00
Other Payments	11	13,860.00	4,000.00
TOTAL PAYMENTS		70,284,252.60	44,288,370.00
SURPLUS/DEFICIT		8,315,033.90	30,435,475.00

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 _____ 2015 and signed by:



Peter Kamau Wagereka
Fund Account MANAGER



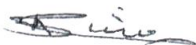
Samuel Ndegwa Gichuki
CHAIRMAN CDFC

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 Kshs

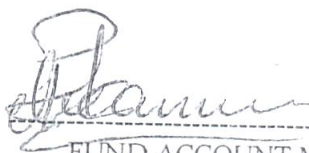
V. STATEMENT OF CASHFLOW

Receipts for operating Activities (a)		2014-2015		2013-2014	
Transfers from Other Government Entities	1	78,599,286.50		74,723,845.00	
Other Revenues	3	0.00	78,599,286.50	0.00	74,723,845.00
Payments for operating expenses (b)					
Compensation of Employees	4	0.00		55,283.00	
Use of goods and services	5	2,228,000.00		1,954,252.00	
Committee Expenses	6	600,000.00		1,463,500.00	
Transfers to Other Government Units	7	38,808,970.00		17,560,000.00	
Other grants and transfers	8	28,633,422.60		22,722,900.00	
Social Security Benefits	9	0.00		38,315.00	
Other Expenses	11	13,860.00	70,284,252.60	4,000.00	43,798,250.00
Adjusted for:					
Adjustments during the year			-		-
Net cashflow from operating activities (c=a-b)			8,315,033.90		30,925,595.00
CASHFLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of Assets	2	0.00		0.00	
Acquisition of Assets	10	0.00		490,120.00	
Net cash flows from Investing Activities (d)			0.00		490,120.00
CASHFLOW FROM FINANCING ACTIVITIES					
Net cash flow from financing activities (e')					
NET INCREASE/ IN CASH AND CASH EQUIVALENT (f=c+d+e)			8,315,033.90		30,435,475.00
Cash and cash equivalent at BEGINNING of the year (g)	16		47,696,187.50		17,260,712.50
Cash and cash equivalent at END of the year (h=f+g)			56,011,211.40		47,696,187.50

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 _____ 2015 and signed by:



CDFC CHAIRMAN



FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	56,011,211.40	47,696,187.50
Cash Balances (sale of tenders,hire of grader)	13	0.00	0.00
Outstanding Imprests	14	0.00	0.00
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0.00	0.00
TOTAL FINANCIAL ASSETS		56,011,211.40	47,969,187.50
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	47,969,187.50	17,260,712.50
Surplus/Deficit for the year (from stm of receipt & expenditure		8,315,033.90	30,435,475.00
Prior year adjustments	17		
NET LIABILITIES		56,011,211.40	47,696,187.50

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 _____ 2015 and signed by:

CEC Member – Finance

Principal Accounts Controller

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 _____ 2015 and signed by:



 CDFC CHAIRMAN



 FUND ACCOUNT MANAGER

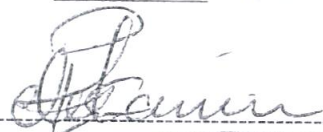
VII. SUMMARY STATEMENT OF APPROPRIATION

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	0.00		0.00	0.00		
Use of goods and services	2,228,000.00		2,228,000.00	2,228,000.00		
Committee Members Expenses	600,000.00		600,000.00	600,000.00		
Transfers to Other Government Units	38,808,970.00		38,808,970.00	38,808,970.00		
Other grants and transfers	28,633,422.60		28,633,422.60	28,633,422.60		
Social Security Benefits	0.00		0.00	0.00		
Acquisition of Assets	0.00		0.00	0.00		
Other Payments	13,860.00		13,860.00	13,860.00		
TOTALS	70,284,252.60		70,284,252.60	70,284,252.60		

The entity financial statements were approved on _____ 2015 and signed by:



CDFC CHAIRMAN



FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting 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* 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 *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 Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *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.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 Kshs

IX . NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM CDF BOARD

	DESCRIPTION	2014-2015	2013-2014
		KShs	KShs
Normal Allocation	AIE NO.759648	32,435,475.00	42,288,370.00
	AIE NO.797216	23,080,905.75	2,000,000.00
	AIE NO. 796029	23,082,905.75	30,435,475.00
Conditional Grants	AIE NO.	-	-
	AIE NO.	-	-
	TOTAL	78,599,286.50	74,723,845.00

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2014-2015	2013 - 2014
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00
Disposal and Sales of Non-Produced Assets	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00
TOTAL	0.00	0.00

CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY
Reports and Financial Statements
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3. OTHER REVENUES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	0.00	0.00
Profits and Dividends	0.00	0.00
Rents	0.00	0.00
Other Property Income	0.00	0.00
Sales of Market Establishments	0.00	0.00
Receipts from Administrative Fees and Charges	0.00	0.00
Receipts from Administrative Fees and Charges - Collected as AIA	0.00	0.00
Receipts from Incidental Sales by Non-Market Establishments	0.00	0.00
Receipts from Sales by Non-Market Establishments	0.00	0.00
Receipts from Sale of Incidental Goods	0.00	0.00
Fines Penalties and Forfeitures	0.00	0.00
Receipts from Voluntary transfers other than grants	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
TOTAL	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic salaries of permanent employees	0.00	0.00
Basic wages of temporary employees	0.00	55,283.00
Personal allowances paid as part of salary	0.00	0.00
Personal allowances paid as reimbursements	0.00	0.00
Personal allowances provided in kind	0.00	0.00
Pension and other social security contributions	0.00	0.00
Compulsory national social security schemes	0.00	0.00
Compulsory national health insurance schemes	0.00	0.00
Social benefit schemes outside government	0.00	0.00
Other personnel payments	0.00	0.00
TOTAL	0.00	55,283.00

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5. USE OF GOODS AND SERVICES

	2014- 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	0.00	72,400.00
Communication, supplies and services	350,000.00	123,872.00
Domestic travel and subsistence	48,000.00	126,500.00
Foreign travel and subsistence	0.00	0.00
Printing, advertising and information supplies & services	0.00	44,000.00
Rentals of produced assets	0.00	0.00
Training expenses	830,000.00	1,504,480.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialised materials and services	1,000,000.00	0.00
Office and general supplies and services	0.00	83,000.00
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	0.00	0.00
Routine maintenance – other assets	0.00	0.00
TOTAL	2,228,000.00	1,954,252.00

6. COMMITTEE EXPENSES

600,000.00 **1,463,500.00**

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfer to primary schools	13,750,000.00	2,400,000.00
Transfer to Secondary School	20,076,211.00	5,750,000.00
Transfer to Tertiary Institutions	500,000.00	8,300,000.00
Transfer to Health Institutions	4,482,759.00	1,110,000.00
TOTAL	38,808,970.00	17,560,000.00

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8. OTHER GRANTS AND OTHER PAYMENTS

Description	2014-2015 Kshs	2013-2014 Kshs
Bursary – Secondary	11,899,000.00	9,733,900.00
Bursary – Tertiary	3,101,000.00	2,370,000.00
Bursary – Special School	35,000.00	119,000.00
Mocks & CATS		
Water		
Food Security		
Electricity	0.00	3,000,000.00
Security	2,350,000.00	7,500,000.00
Roads	200,000.00	0.00
Sports	2,879,299.80	0.00
Environment	2,569,122.80	0.00
Emergency projects	5,600,000.00	0.00
TOTAL	28,633,422.60	22,722,900.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer Contribution to NSSF	0.00	38,315
TOTAL	0.00	38,315

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014- 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Construction of Roads	0.00	0.00
Construction and Civil Works	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00

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Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00
Research, Studies, Project Preparation, Design & Supervision	0.00	0.00
Rehabilitation of Civil Works	0.00	0.00
Acquisition of Strategic Stocks and commodities	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
TOTAL	0.00	0.00
Financial Assets	0.00	0.00
Domestic Public Non-Financial Enterprises	0.00	0.00
Domestic Public Financial Institutions	0.00	0.00
Foreign financial Institutions operating Abroad	0.00	0.00
Other Foreign Enterprises	0.00	0.00
Foreign Payables - From Previous Years	0.00	0.00
TOTAL	0.00	0.00

11. OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Budget Reserves	0.00	0.00
Civil Contingency Reserves	0.00	0.00
Capital Transfers to Non-Financial Public Enterprises	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	0.00	0.00
Other expenses	13,860.00	4,000.00
Domestic Accounts	0.00	0.00
	13,860.00	4,000.00

12. BANK BALANCES (CASH BOOK BALANCE)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2014 - 2015	2013- 2014
			Kshs	Kshs
<i>Cooperative Bank Nyeri Branch A/C NO:01141032528500</i>			56,011,211.40	47,696,187.50
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
<i>Name of Bank, Account No. & currency</i>	-	-	-	-
TOTAL			56,011,211.40	47,696,187.50

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13. CASH IN HAND

	2014- 2015 Kshs	2013 - 2014 Kshs
Sale of tender	0.00	0.00
Hire of graders	0.00	0.00
Hire of hall	0.00	0.00
Other Locations (<i>specify</i>)	0.00	0.00
	0.00	0.00
TOTAL	0.00	0.00

[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>Name of Officer or Institution</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	0.00	0.00	0.00
TOTAL			0.00

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2014 - 2015	2013 - 2014
			Kshs	Kshs
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
<i>Describe the nature of deposit</i>	0.00	0.00	0.00	0.00
TOTAL			0.00	0.00

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16. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	56,011,211.40	47,696,187.50
Cash in hand	0.00	0.00
Cash equivalents (short-term deposits)	0.00	0.00
Imprest	0.00	0.00
Receivables	0.00	0.00
Payables	0.00	0.00
	0.00	
TOTAL	56,011,211.40	47,696,187.50
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	0.00	0.00
Cash in hand	0.00	0.00
Cash equivalents (short-term deposits)	0.00	0.00
Imprest	0.00	0.00
Receivables	0.00	0.00
Payables	0.00	0.00
	0.00	
TOTAL	0.00	0.00

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSET REGISTER

18.2 RECEIVABLES FROM THE BOARD & OTHER RECEIVABLES

	2014-2015	2013-2014
	Kshs	
Second Trance	46,163,811.50	27,952,716.00
Prefabricated House		4,482,759.00
TOTAL	46,163,811.00	32,435,475.00

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18.3 PAYABLES

2014-2015	2013-2014
Kshs	Kshs
0.00	0.00
0.00	0.00
0.00	0.00

TOTAL

0.00	0.00
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18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENT FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
A759648	32,435,475.00	2014/2015
A797216	23,080,905.75	2014/2015
A796029	23,082,905.75	2014/2015