

REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



Parquet 2A2D
By the Majority
whip - for Wako
the merits on
Monday 31.1.2017
LS

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KURIA EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**

15/9/15



CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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

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

TABLE OF CONTENT	PAGE
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II.FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	3
III.STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES.....	4
IV.STATEMENT OF RECEIPTS AND PAYMENTS	5
V.STATEMENT OF ASSETS	6
VI.STATEMENT OF CASH FLOW.....	7
VI.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINE.....	8
VIII.SIGNIFICANT ACCOUNTING POLICIES.....	9
IX.NOTES TO FINANCIAL STATEMENT.....	10

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The *Kuria East Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Yusuf Mbuno
2.	A.I.E holder	Mr. Bernard K.Korir
3.	Accountant	Mr. Birundi Omae
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KURIA EAST CDF Headquarters

P.O. Box 7 – 40416, KEGONGA.
DISTRICT HEADQUARTERS
PUBLIC WORK OFFICE

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

(f) Kuria East CDF Contacts

Telephone: (+254) 724669962
E-mail: cdfkuria east@cdf.go.ke

(g) Kuria East CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. KCB
Kehancha A/c No. 1147942986

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

The KURIA EAST CDF put up an exemplary performance in utilization of the Kshs. 104,626,645.00 received from the CDF Board between the 1st of July, 2014 and 30th June, 2015, being able to utilizing 72% of the available fund despite the fact that some of the funds were received just weeks to the end of the 2014 / 15 financial year.

During the year ended 30th June, 2015 we are able to complete and handover 75% of the projects. We were also able to secure approval of the Divisional Police Headquarters a capital project to be completed in three phases and fully funded by CDF and the CDF office due to start this Financial year as well as secure government commitment to fund the construction of the Kendege Technical Training Institute which we aim to complete 2015 / 16 financial year.

These three key projects and others are key milestones in the development of the constituency.

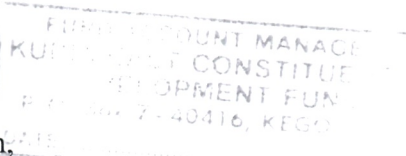
Despite the forgoing, key challenges remain due to the high poverty levels in the constituency, causing the CDF to be inundated with a multitude of proposals for funding we can barely cover. We are however heartened that the constituency's allocation continues to grow year to year.

Ultimately our aim as the Kuria East CDF is to leverage to utilization of the CDF funds to ensure that the constituency is able to develop as quickly as possible while always ensuring that transparency and accountability prevail in all our activities.

Kind Regards,


CDF Chairman,

KURIA EAST CONSTITUENCY.



CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

II. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

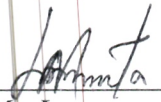
The Accounting Officer in charge of the *Kuria East CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Kuria East CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *KURIA EAST CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Kuria East CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 30/06/15 2015.


Mr. Lawrence M. Mogaya,
CDF Chairman

FUND ACCOUNT MANAGER
KURIA EAST CONSTITUENCY
DEVELOPMENT FUND


Mr, Bernard Korir
CDF Account Manager.

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KURIA EAST 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 East Constituency set out on pages 5 to 16, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation: recurrent and development 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

*Constituencies Development Fund – Kuria East Constituency – Annual Report and Financial Statements
for the year ended 30 June 2015*

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

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

Basis for Qualified Opinion

Cash and Cash Equivalent

The financial statements reflect cash and cash equivalent balance of Kshs.30,829,747. However, included in the bank reconciliation statement were stale cheques amounting to Kshs.550,832. Most of the cheques were drawn in favour of the statutory bodies. Further, there were payments in the bank statements totaling Kshs.128,057 not recorded in the cashbook leading to understatement of the payments in the statement of receipts and payments.

Consequently the accuracy of the cash and cash equivalent balance of Kshs.30,829,747 could not be ascertained.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Kuria East 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 Constituencies Development Fund Act, 2013.

Other Matter

1.0 Budgetary performance analysis

Kuria East 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 Kshs	Actual Kshs	Kshs	Variance Kshs	Absorption rate %
Transfer from the CDF board	104,626,645	102,626,645		2,000,000	98%
			Overspent	Underspent	
Compensation of employees	2,244,480	2,311,651	(67,171)		103%
Committee expenses	5,956,490	5,956,490		-	100%
Use of goods and services	5,367,520	5,945,414	(577,894)		111%
Transfer to secondary schools	12,200,000	7,100,000		5,100,000	58%
Transfer to tertiary institutions	10,000,000	5,000,000		5,000,000	50%
Bursary	17,472,056	17,642,556	(170,500)		101%
Emergency funds	5,848,168	6,039,000	(190,832)		103%
Auditors fees	500,000	-		500,000	0%
Transfer to primary schools	9,737,931	7,887,931		1,850,000	81%
Transfer to health centres	3,600,000	7,271,500	(3,671,500)		202%
Security	14,700,000	13,231,819		1,468,181	90%
Sports	700,000	300,000		400,000	43%
Roads	2,700,000	3,900,000	(1,200,000)		144%
Environment	600,000	300,000		300,000	50%
CDF office construction	13,000,000	-		13,000,000	0%
Total	104,626,645	82,886,361	(5,877,897)	27,618,181	79%

- i. However it was observed that six projects overreach their budgets by Kshs.5,877,897. There was no explanations for the over expenditure. Also thirteen projects under spent their budgets by Kshs.27,618,181.
- ii. Use of goods and services, transfer to health Centre's and roads had the highest over expenditure.
- iii. The overall absorption rate was 79% this was attributable to late disbursement of Funds.

- iv. The Kuria East CDF received Kshs.104,626,645 during the financial year under review and also there was a bank balance carried forward of Kshs.11,098,465, therefore totaling Kshs.113,725,110. The total expenditure was Kshs.82,886,361 leaving a balance of Kshs.30,838,749 however the bank balance as at 30.06.2015 was Kshs.30,829,747, resulting in an unexplained difference of Kshs.9,002.
- v. The CDF Office construction was allocated Kshs.13,000,000, however the funds were not utilized, for the financial year under review. There was no explanation why the project was not implemented.

The overall under spending was 21% mainly attributed to late disbursement of funds to various Project Management Committees (PMCs) and CDF board.

2.0 Revenue (Receipts from the CDF Board)

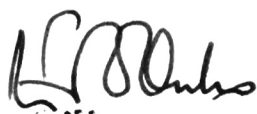
The Constituency Development Fund received Kshs.102,626,645 against an approved budgeted amount of Kshs.104,626,645.

The funds were disbursed as follows:

AIE No	Amount (Kshs)
A750349	7,300,000.00
A750481	18,856,661.25
A791590	14,693,996.75
A796912	11,462,664.50
A797148	26,156,661.00
A796117	24,156,661.50
Total	102,626,645.00

The underfunding of the budget by Kshs.2,000,000 resulted in non-implementation of some projects. The Constituency Development Fund Board should ensure budgets are fully funded.

My opinion is not qualified in respect of these matters.



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

Nairobi


21 September 2016

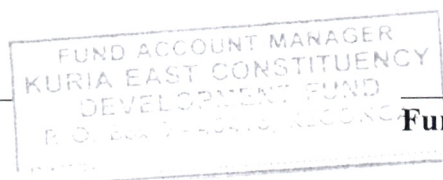
CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	102,626,645.00	72,988,976.00
TOTAL RECEIPTS		102,626,645.00	72,988,976.00
PAYMENTS			
Compensation of employees	4	1,991,939.75	816,498.00
Use of goods and services	5	5,945,414.30	2,819,448.00
Committee Expenses	6	5,956,490.00	1,794,000.00
Transfers to Other Government Units	7	27,259,431.00	37,950,000.00
Other grants and transfers	8	41,413,375.40	12,585,850.00
Social Security Benefits	9	36,400.00	59,372.00
Acquisition of Assets	10	-	5,865,344.00
Other Payments	11	283,311.60	-
TOTAL PAYMENTS		82,886,362.05	61,890,512.00
SURPLUS/DEFICIT		19,740,282.95	11,098,464.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA EAST CDF financial statements were approved on 30/08/2015 and signed by:


Chairman - CDFC



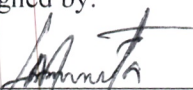

Fund Account Manager

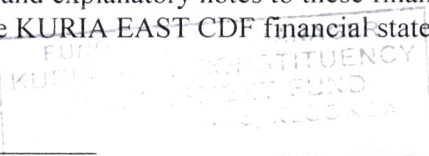
CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	30,829,747.35	11,098,465.00
TOTAL FINANCIAL ASSETS		30,829,747.35	11,098,465.00
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	11,089,464.60	-
Surplus/Defict for the year		19,740,282.95	11,098,464.00
Prior year adjustments	14	-	-
NET LIABILITIES		30,829,747.55	11,098,464.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA EAST CDF financial statements were approved on 30/06/2015 and signed by:


Chairman - CDFC



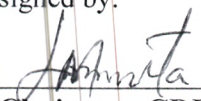

Fund Account Manager

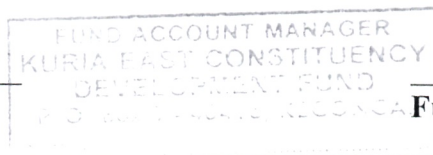
CONSTITUENCY DEVELOPMENT FUND- KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

Receipts for operating income	Notes	2014 – 2015 Kshs	2013 - 2014 Kshs
Transfers from CDF Board	1	102,626,645.00	72,988,976.00
Payments for operating expenses			
Compensation of Employees	4	1,991,939.75	816,498.00
Use of goods and services	5	5,945,414.30	2,819,448.00
Committee Expenses	6	5,956,490.00	1,794,000.00
Transfers to Other Government Units	7	27,259,431.00	37,950,000.00
Other grants and transfers	8	41,413,375.40	12,585,850.00
Social Security Benefits	9	36,400.00	59,372.00
Other Payments	11	283,311.60	-
Net cash flow from operating activities		102,626,645.00	72,988,976.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	0	5,865,344.00
NET INCREASE IN CASH AND CASH EQUIVALENT		102,626,645.00	67,123,632.00
Cash and cash equivalent at BEGINNING of the year	15	11,098,465.00	0
Cash and cash equivalent at END of the year	16	30,829,747.35	11,098,465.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURIA EAST CDF financial statements were approved on 30/06/2015 and signed by:


Chairman CDFC

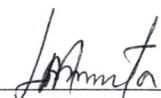



Fund Account Manager

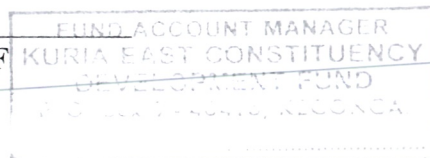
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	104,626,645.00	2,000,000	104,626,645.00	102,626,645.00	2,000,000.00	98
					-	
PAYMENTS					-	
Compensation of Employees	2,091,939.75	0	2,091,939.75	1,991,939.75	100,000.00	95
Use of goods and services	5,367,520.30	0	5,367,520.30	5,945,414.30	(577,894.00)	111
Committee Expenses	5,956,490.00	0	5,956,490.00	5,956,490.00	-	100
Transfers to Other Government Units	27,259,431.00	0	27,259,431.00	27,259,431.00	-	100
Other grants and transfers	40,625,375.40	0	40,625,375.40	41,413,375.40	(788,000.00)	102
Social Security Benefits	36,400.00	0	36,400.00	36,400.00	-	100
Other Payments	244,861.60	0	244,861.60	283,311.60	(38,450.00)	116
TOTALS	81,582,018.05	2,000,000.00	81,582,018.05	82,886,362.05	695,656.00	101
APROPRIATION						

The KURIA EAST CDF financial statements were approved on 30/06/15 2015 and signed by:



Chairman CDF




Fund Account Manager

VII.SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

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

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

VIII. NOTES TO THE FINANCIAL STATEMENTS

GFS	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	AIE NO.A750349	7,300,000.00	29,195,590.40
		AIE NO A750481	18,856,661.25	21,896,692.80
		AIE NO.A791590	14,693,996.75	21,896,692.80
		AIE NO.A796912	11,462,664.50	-
		AIE NO.A797148	26,156,661.00	-
		AIE NO.A796117	24,156,661.50	-
	TOTAL		102,626,645.00	72,988,976.00

2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2014 - 2015	2013- 2014
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,672,939.75	710,498.00
2110202	Basic wages of casual labour		40,000.00	-
2110301	House allowance		251,000.00	90,000.00
2110320	Leave allowance		28,000.00	16,000.00
	TOTAL		1,991,939.75	816,498.00

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

2200000		5 USE OF GOODS AND SERVICES		
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210100	Utilities, supplies and services		124,294.00	
2210200	Communication, supplies and services		477,380.00	-
2210300	Domestic travel and subsistence		1,004,140.00	200,000.00
2210500	Printing, advertising and information supplies & services		472,360.00	-
2210800	Hospitality supplies and services		188,705.00	-
2211000	Specialised materials and services		54,850.00	-
2211100	Office and general supplies and service		487,188.00	434,077.00
2211200	Fuel ,oil & lubricants		1,270,410.00	350,000.00
2211300	Other operating expenses b/charges		70,679.30	-
2220100	Routine maintenance – vehicles and other transport equipment		318,900.00	281,000.00
2220200	Routine maintenance – other assets		59,700.00	344,371.00
	Total		5,945,414.30	2,819,448.0

2210800	6 COMMITTEE EXPENSES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210802	Other committee expenses	3,255,790.00	1,446,000.00
2210809	Committee allowance	2,700,700.00	348,000.00
	TOTAL	5,956,490.00	1,794,000.00

2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2014 - 2015	
		Kshs	
2630204	Transfers to primary schools	7,887,931.00	
2630205	Transfers to secondary schools	7,100,000.00	
2630206	Transfers to Tertiary institutions	5,000,000.00	
2630207	Transfers to Health institutions	7,271,500.00	
	TOTAL	27,259,431.00	

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

2640000		8 OTHER GRANTS AND OTHER PAYMENTS	
		2014 - 2015	
Description		Kshs	
2640101	Bursary -Secondary		7,418,750.00
2640102	Bursary -Tertiary		8,640,250.00
2640104	Bursary-Special schools		1,583,556.00
2640507	Security		13,231,819.40
2640508	Roads		3,900,000.00
2640509	Sports		300,000.00
2640510	Environment		300,000.00
2640200	Emergency Projects (specify)		6,039,000.00
	Total		41,413,375.40

2120000		9 SOCIAL SECURITY BENEFITS	
		2014 - 2015	
		Kshs	
2120101	Employer contribution to NSSF		36,400.00
	Total		36,400.00

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

310000	10 ACQUISITION OF ASSETS		
	<u>Non-Financial Assets</u>	2014- 2015	2013-2014
		Kshs	Ksh
3110701	Purchase of Vehicles	0.00	4,820,464.00
3110704	Purchase of Bicycles & Motorcycles	0.00	- 300,000.00
3111001	Purchase of Office furniture and fittings	0.00	432,382.00
3111002	Purchase of computers ,printers and other IT equipments	-	252,498.00
3111005	Purchase of photocopier	-	60,000.00
	TOTAL		5,865,344.00

	11 Other Payments		
		2014-2015	2013-2014
		Kshs	Kshs
	Commission of Tax	244,861.60	43,412.00
	Employee contribution to NHIF	38,450.00	8,960.00
	TOTAL	283,311.60	52,372.00

NATIONAL GOVERNMENT ENTITY - (KURIA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

12A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency		Account Number	2014 - 2015	2013-2014
			Kshs (30/6/2015)	Kshs (30/6/2015)
<i>Cooperative Bank, Kehancha Branch A/C no.1147942986</i>			30,829,747.35	11,098,465.00
Total			30,829,747.35	11,098,465.00

13 BALANCES BROUGHT FORWARD				
			2014 - 2015	2014 - 2015
			Kshs (1//7/2014)	Kshs (1//7/2014)
Bank accounts			11,089,464.60	-
TOTAL			11,089,464.60	-

15 OTHER IMPORTANT DISCLOSURES				
15.3: OTHER PENDING PAYABLES (See Annex 3)				
			Kshs	Kshs
Amounts due to other Government entities (see attached list)			15,500,000.00	-
TOTAL			15,500,000.00	-

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES							
Name	Brief Transaction Description	Original Amount			Outstanding Balance	Outstanding Balance	Comments
					2,015.00	2014	
		a	b		d=a-c		
Amounts due to other Government entities							
1. KENDEGE TTI	Co funded project	10,000,000.00			5,000,000.00	0	Delay in last disbursement by the board
2. CDF office	Phase project	13,000,000.00			10,500,000.00	0	Delay in last disbursement by the board
Sub-Total		23,000,000			15,500,000.00		

NATIONAL GOVERNMENT ENTITY - (KURLA EAST CDF)
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER			
Asset class	Historical Cost		Historical Cost
	(Kshs)		(Kshs)
	2014/15		2013/14
Transport equipment	5,120,464.00		5,120,464.00
Office equipment, furniture and fittings	432,382.00		432,382.00
ICT Equipment, Software and Other ICT Assets	312,498.00		312,498.00
Total	5,865,344.00		5,865,344.00

ANNEX 5-EMERGENCY			
Projects	2014 - 2015		2013 - 2014
	Kshs (1/7/2014)		Kshs (1/7/2013)
Gaitwa culvert	350,000.00		
Kwibanchia Girls	120,000.00		
Nyaroha Girls	100,000.00		
Kegonga sub-county Hospital	500,000.00		
Nyamagenga primary	150,000.00		
Nguruna primary	150,000.00		
Ntimaru sub county Hospital	2,769,000.00		
Gwitembe secondary	300,000.00		
Bongebo primary	200,000.00		
Komotobo Secondary	500,000.00		
Taragai AP Line	150,000.00		
Jacob Range	100,000.00		
Nyakehomo primary	150,000.00		
Getongoroma AP	500,000.00		
TOTAL	6,039,000.00		

