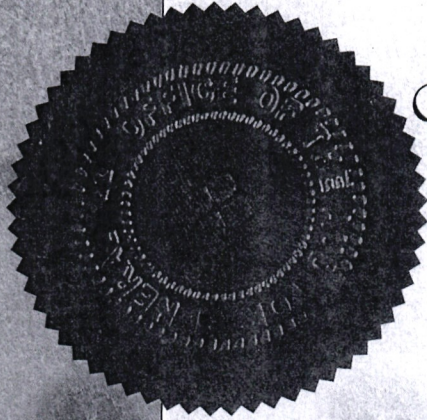


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT



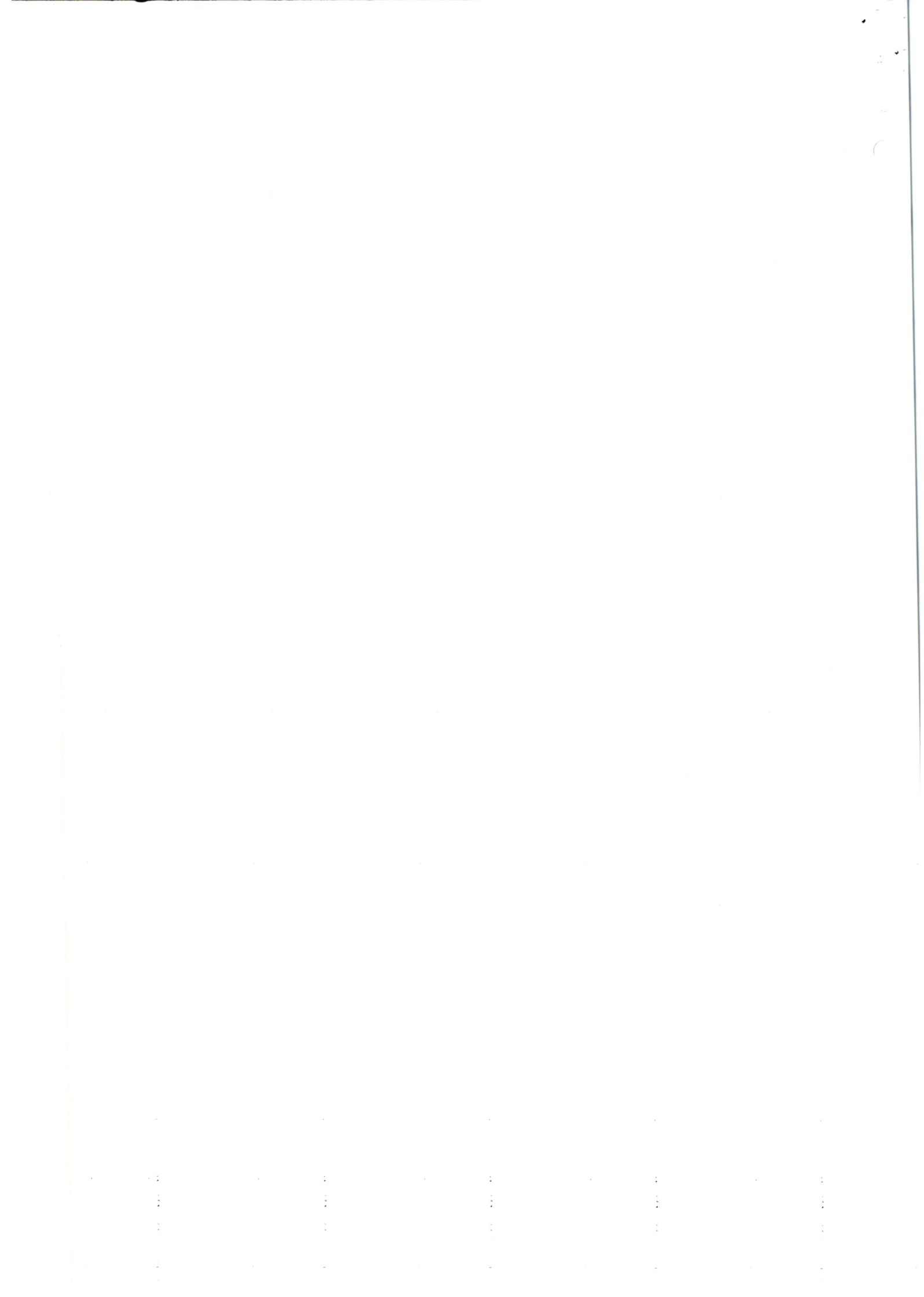
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
CENTRAL IMENTI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





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**CONSTITUENCY DEVELOPMENT FUND- CENTRAL IMENTI
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)

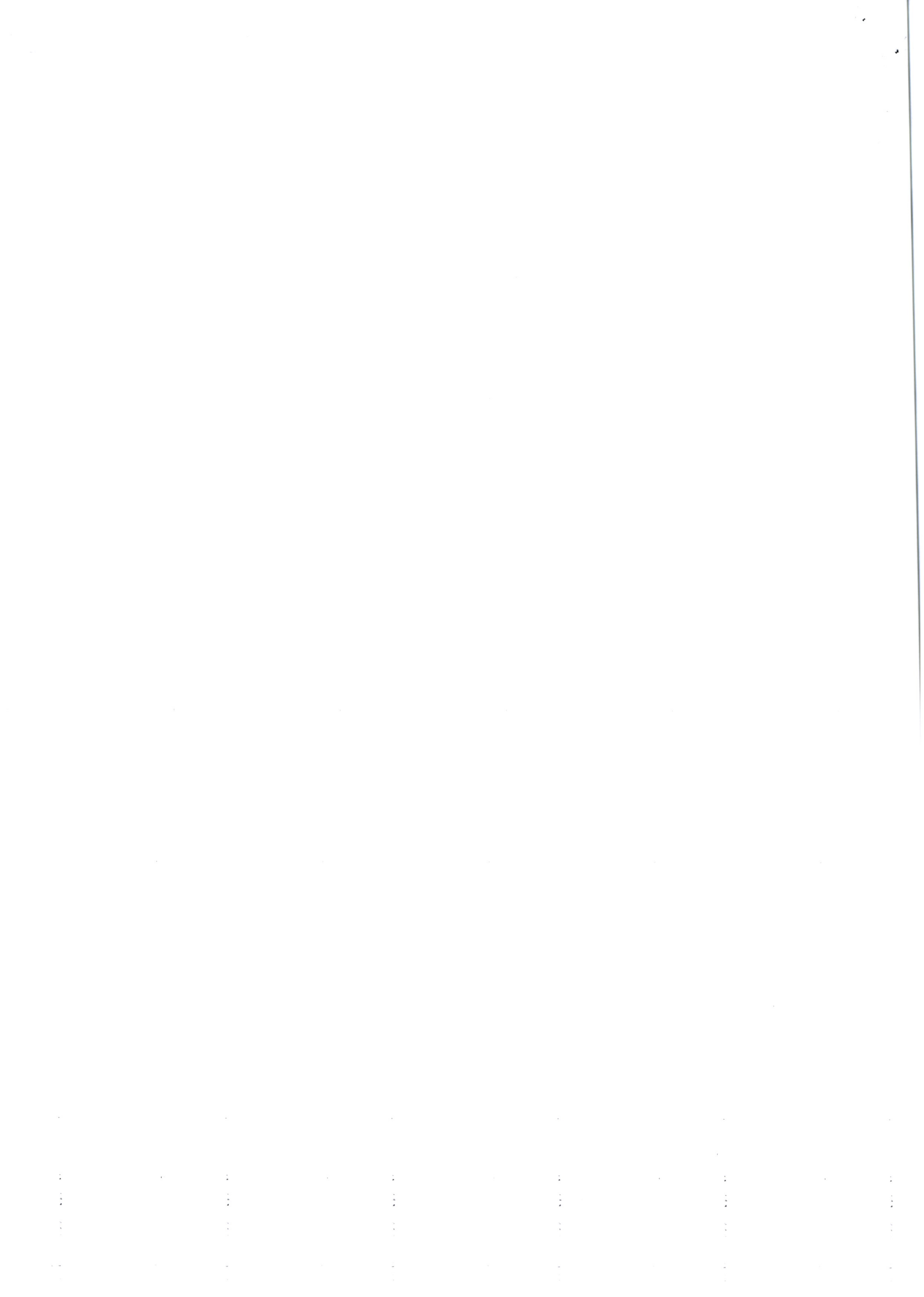


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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

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

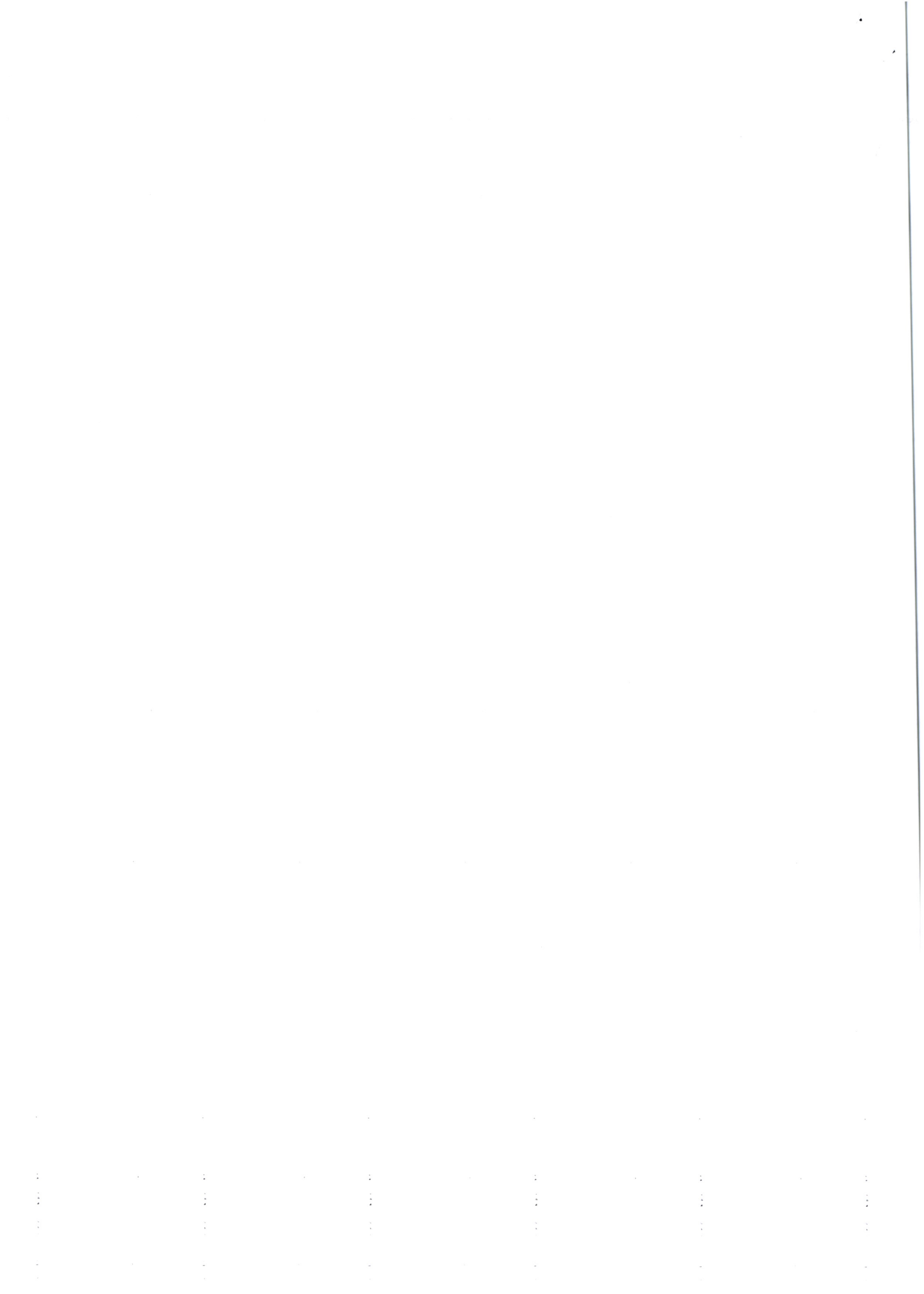
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth Njagi
3.	Accountant	George Mwangi
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1646 MERU
MUTEGO Building/House/Plaza
Meru nkubu /Highway
Nairobi, KENYA



(f) CENTRAL IMENTI CDF Contacts

Telephone: (254) XXXXXXXX
E-mail: cdfcentralimenti@cdf.go.ke
Website: www.go.ke

(g) CENTRAL IMENTI CDF Bankers

1. Equity bank
Nkubu
P.O. Box 402
City Square 00200
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

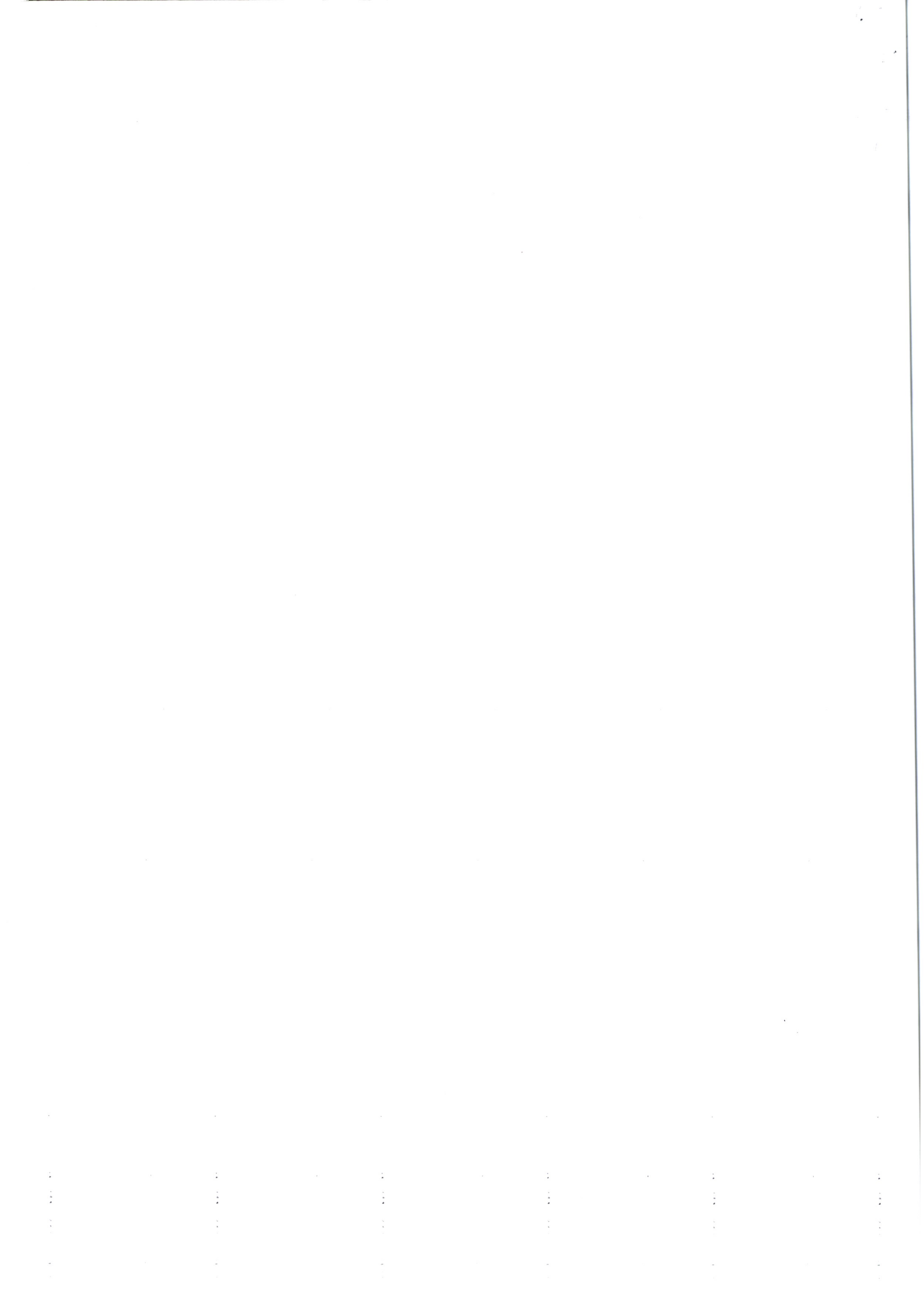
II. FORWARD BY THE CHAIRPERSON CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The central imenti cdfe has been working to see to it that all the projects that have been funded previously by the central imenti cdf have been completed to the defined phase and that the community members are benefiting from the projects.

KEY ACHIEVEMENTS

- a) All projects have been constructed to the required ministerial standards with consultation with the relevant government ministries
- b) Mpindi primary school has been in a position to accommodate an increased number of students after the construction of 4 classrooms, Githongo health centre is now a district hospital after being equipped with 2 wards and doctors rooms and houses
- c) Kiagu ward has been in a position to get clean water due to funding of various projects in the ward thus farming is now a dream come true in the area
- d) Demand for education has been on the rise thus bursary allocations have been added in the financial year 2015/2016

fw KAREGI
Eunice Karegi
CHAIRPERSON CDFC



III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

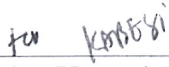
The Accounting Officer in charge of the *CENTRAL IMENTI CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This 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 *CENTRAL IMENTI 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 *CENTRAL IMENTI 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 *CENTRAL IMENTI CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 16th September, 2015.



Eunice Karegi
Chairperson - CDFC



Kenneth Njagi
Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Central Imenti Constituency set out on pages 5 to 21, which comprise statement of 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, Section 8 of the Public Audit Act, 2003 and the Constituency Development Fund Act, 2013. 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 the CDF Act, 2013 and 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 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

Report of the Auditor-General on Constituencies Development Fund - Central Imenti Constituency for the year ended 30 June 2015

auditor's judgment, 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

1.0 Unsupported Bursary Funds

The CDF office paid a total of Kshs.18,478,120 as bursaries to various institutions during the financial year under review. However, the educational institutions only acknowledged receipt of bursaries totalling to Kshs.3,742,700 leaving a balance of Kshs.14,735,420 unacknowledged. Therefore the bulk of the bursaries issued in the financial year may not have been received by the beneficiary institutions.

Consequently, it has not been possible to ascertain whether the bursaries amounting Kshs.14,735,420 benefited needy students as meant to benefit at 30 June 2015.

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 - Central Imenti 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), the Public Finance Management Act, 2012 and comply with the CDF Act, 2013.

Other Matters

i) Budgetary Control and Performance

The Constituency Development Fund (CDF) had budgeted to receive Kshs.95,282,916 from the CDF Board comprising of Kshs.54,263,393 and Kshs.41,019,523 for recurrent and development funds respectively. However, actual receipts were Kshs.129,643,719 inclusive of Kshs.33,410,802.50 for financial year 2013/2014 received in the year under review and other receipts totalling to Kshs.950,000.

Out of the sum of Kshs.129,643,719 received, only Kshs.106,086,869 was utilized while Kshs.23,556,850 remained unutilized at the close of the financial year. The unutilized balance represented approved projects that were not implemented thereby denying the residents of Central Imenti Constituency public services during of equivalent value expected during the year under review.

ii) Project Implementation Status

The approved budget for development projects was apportioned among various sectors within the constituency namely Primary schools, Secondary schools, Health institutions, Sports, Water projects, Security, Environment and Assets for CDF Office and Meru Central District Treasury. The funds allocated totalled to Kshs.56,415,385.

However, review of the project implementation status report revealed that 84 projects were completed, 37 were ongoing and 1(one) had stalled as at 30 June 2015 as analyzed below;

Sector	Project Status	Amount Allocated Kshs	Amount Disbursed Kshs	No. of projects
Education	Completed	11,537,931	11,337,931	47
	Ongoing	17,450,000	16,950,000	37
	stalled	500,000	500,000	01
	Sub Total	29,487,931	28,987,931	85
Health	Completed	300,000	300,000	2
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	300,000	300,000	02
Roads	Completed	14,115,879	14,115,879	28
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	14,115,879	14,115,879	28
Others	Completed	2,500,000	2,500,000	02
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	2,500,000	2,500,000	02
Security	Completed	800,000	800,000	02
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	800,000	800,000	02
Environment	Completed	1,905,658	1,905,658	01
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	1,905,658	1,905,658	01
Sports	Completed	1,905,659	1,905,659	01

	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	1,905,658	1,905,658	01
Emergency	Completed	5,400,259	5,400,259	01
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	5,400,259	5,400,259	01
	Grand Total	56,415,385	55,715,385	122

As the data shows, out of the 122 projects, 37 projects allocated Kshs.17,450,000 and disbursed Kshs.16,950,000 and which ought to have been completed within the year under review were still ongoing as at 30 June 2015. Further, one project with a total allocation of Kshs.500,000 had stalled though full disbursement had been made.

In the circumstances, the residents of Imenti Constituency were denied essential Public Services promised to them by their CDF.

iii) Idle Projects

The CDF funded the construction of Kiaugu Police Station between 2007/2008 and 2014/2015, at a total cost of Kshs.3,100,000. Gatuatine Secondary School also received Kshs.1,100,000 for construction of a classroom and toilets. However, although the two projects were completed during the year under review at a combined cost of Kshs.4,200,000, they remained unused as at the conclusion of this audit.

In view of the above, it was not possible to ascertain that the Fund received value for money in the Kshs.4,200,000 expenditure as at 30 June 2015.

My opinion is not qualified in respect of these matters.



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

Nairobi

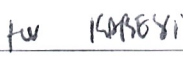
18 November 2016

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


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	128,693,719	76,637,432.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	950,000	-
TOTAL RECEIPTS		129,643,719	76,637,432.50
PAYMENTS			
Compensation of Employees	4	1,405,596	1,206,138
Use of goods and services	5	5,157,648	3,131,208
Committee Expenses	6	4,140,500	5,140,943
Transfers to Other Government Units	7	18,897,000	22,341,000
Other grants and transfers	8	74,657,385	36,422,115
Social Security Benefits	9	-	22400
Acquisition of Assets	10	1,828,740	1,799,840
Other Payments	11	-	-
TOTAL PAYMENTS		106,086,869	70,063,644
SURPLUS/DEFICIT		23,556,850	6,573,788

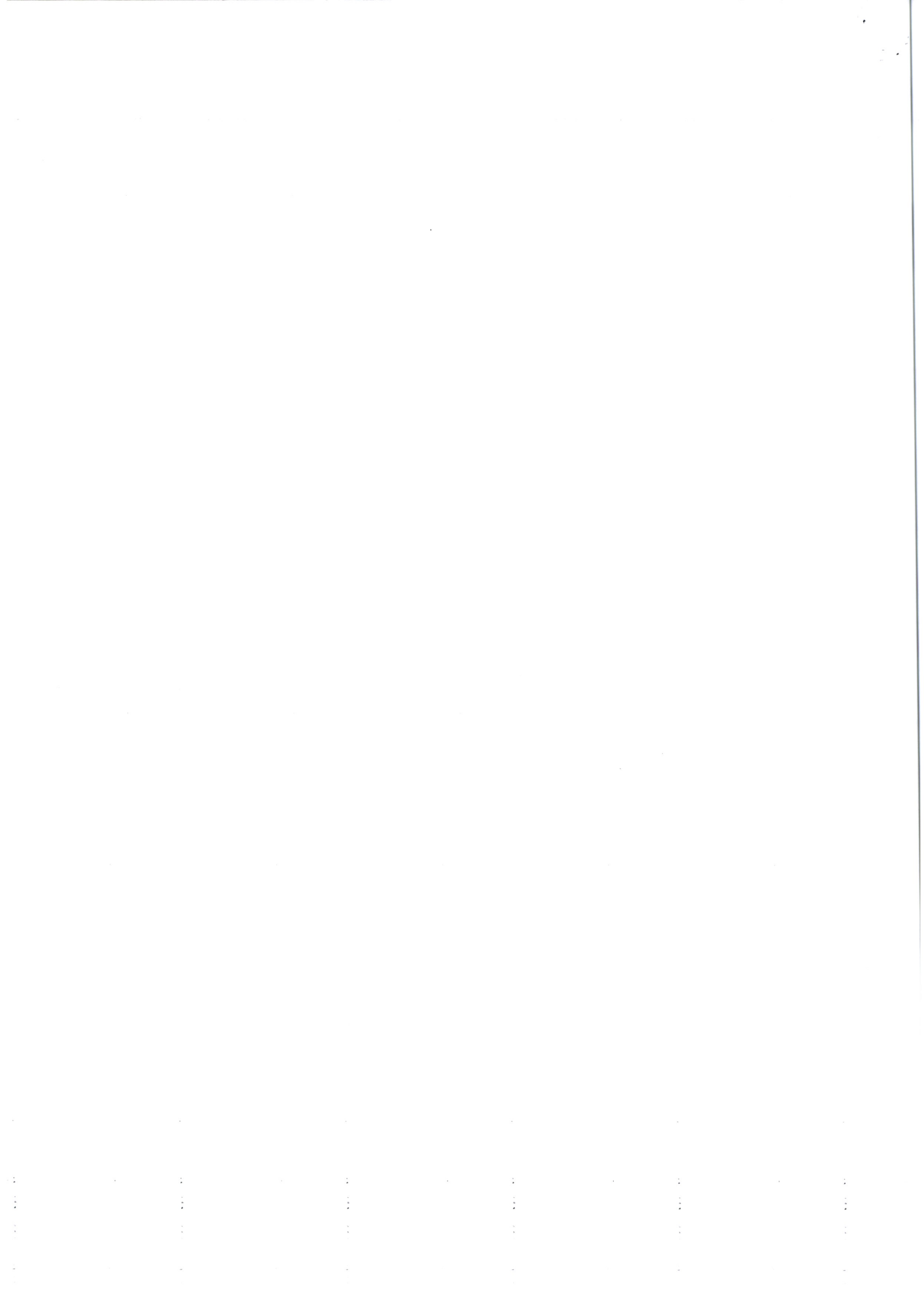
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CENTRAL IMENTI CDF financial statements were approved on 16th September, 2015 and signed by:



Eunice Karegi
 Chairperson - CDFC



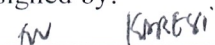
Kenneth Njagi
 Fund Account Manager



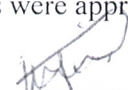
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	30,399,553	4,433,173
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	2,409,530
TOTAL FINANCIAL ASSETS		30,399,553	6,842,703
REPRESENTED BY			
Fund balance b/fwd	13	6,842,703	268,915
Surplus/Deficit for the year		23,556,850	6,573,788
Prior year adjustments	14	=	=
NET FINANCIAL POSITION		30,399,553	6,842,703

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CENTRAL IMENTI CDF financial statements were approved on 16th September, 2015 and signed by:



Eunice Karegi
 Chairperson - CDFC



Kenneth Njagi
 Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	128,693,719	76,637,433
Other Receipts	3	950,000	-
Payments for operating expenses			
Compensation of Employees	4	1,405,596	1,206,138
Use of goods and services	5	5,157,648	3,131,208
Committee Expenses	6	4,140,500	5,140,943
Transfers to Other Government Units	7	18,897,000	22,341,000
Other grants and transfers	8	74,657,385	36,422,115
Social Security Benefits	9	-	22,400
Net cash flow from operating activities		25,385,590	8,373,628
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(1,828,740)	(1,799,840)
Net cash flows from Investing Activities		(1,828,740)	(1,799,840)
NET INCREASE IN CASH AND CASH EQUIVALENT		23,556,850	6,573,788
Cash and cash equivalent at BEGINNING of the year	13	6,842,703	268,915
Cash and cash equivalent at END of the year	12	30,399,553	6,842,703

CONSTITUENCIES DEVELOPMENT FUND – CENTRAL IMENTI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from CDF Board	95,282,916	33,410,803	128,693,719	128,693,719	-	100
Proceeds from Sale of Assets			-			
Other Receipts	-	950,000	950,000	950,000		
TOTAL RECEIPTS	95,282,916	34,360,803	129,643,719	129,643,719	-	100
PAYMENTS						
Compensation of Employees	1,350,000	60,596	1,410,596	1,405,596	5,000	0.99
Use of goods and services	4,358,487	810,000	5,168,487	5,157,648	10,839	0.998
Committee Expenses	2,766,461	1,600,000	4,366,461	4,140,500	225,961	0.95
Transfers to Other Government Units	18,097,000	14,000,000	32,097,000	18,897,000	13,200,000	0.59
Other grants and transfers	64,113,309	17,890,207	82,003,516	74,657,385	7,346,131	0.91
Social Security Benefits	47,400	-	47,400	-	47,400	0
Acquisition of Assets	2,300,000	-	2,300,000	1,828,740	471,260	0.795
Other Payments	2,250,259	-	2,250,259	-	2,250,259	0
TOTALS	95,282,916	34,360,803	129,643,719	106,086,869	23,556,850	0.82

The CENTRAL IMENTI CDF financial statements were approved on 16th September 2015 and signed by:

for Chairperson

Eunice Karegi
Chairperson - CDFC

for Account Manager

Kenneth Njagi
Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1.0 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
CDF Board		
AIE NO A750147 / A709898	33,410,803	2,000,000
AIE NO A750325 / A735759	7,300,000	31,410,803
AIE NO A750426 / A711839	16,520,729	43,226,630
AIE NO A796529	14,292,437	
AIE NO A796972	23,820,729	
AIE NO A796715	9,528,292	
AIE NO A796078	23,820,729	
TOTAL	128,693,719	76,637,433

2.0 PROCEEDS FROM SALE OF ASSETS

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

3.0 OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	950,000	-
Total	950,000	-

4.0 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,405,596	1,206,138
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,405,596	1,206,138

5.0 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	69,340	223,389
Communication, supplies and services	212,968	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	586,000	-
Rentals of produced assets	-	-
Training expenses	-	1,401,000
Hospitality supplies and services	492,515	-
Insurance costs	-	-
Specialized materials and services	-	185,000
Office and general supplies and services	2,723,515	22,000
Other operating expenses	888,560	700,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	184,750	599,819
Total	5,157,648	3,131,208

6.0 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	4,140,500	4,268,915
Other committee expenses	-	872,028
Total	4,140,500	5,140,943

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7.0 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	987,000	-
Transfers to primary schools	3,200,000	4,500,000
Transfers to secondary schools	12,810,000	14,200,000
Transfers to tertiary institutions	700,000	-
Transfers to health institutions	1,200,000	3,641,000
TOTAL	18,897,000	22,341,000

8.0 OTHER GRANTS AND OTHER PAYMENTS

Sector	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	4,554,320	2,290,300
Bursary – tertiary institutions	13,818,200	13,000,000
Bursary – special schools	105,600	500,000
Mock & CAT	-	-
Water projects	6,075,643	5,685,005
Agriculture projects	-	-
Electricity projects	-	400,746
Security projects	3,000,000	5,100,000
Roads projects	34,100,848	8,816,064
Sports projects	2,987,000	80,000
Environment projects	2,224,000	200,000
Emergency projects	7,791,774	350,000
Total	74,657,385	36,422,115

9.0 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	-	22,400
Total	-	22,400

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10.0 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	716,776	1,799,840
Purchase of ICT Equipment, Software and Other ICT Assets	1,111,964	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,828,740	1,799,840

11.0 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
specify		
	-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Nkubu Branch. A/C NO 0370261971374</i>	30,399,553	3,316,709
<i>Co-operative Bank A/C NO</i>	-	1,116,465
Total	30,399,553	4,433,173

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12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
Total				-

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	30,399,553	4,433,173
Cash in hand	-	-
Imprest	-	2,409,530
Total	30,399,553	6,842,703

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
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15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	<hr/>	<hr/>
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15.3: OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
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16.0: SUMMARY OF FIXED ASSETS REGISTER (See Annex 1)

17.0: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference	Issue /	Management comments	Focal Point	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1	Failure to Maintain General Ledger	General Ledger was done afterward and submitted.	FAM Central Imenti CDF	Resolved	
2	Cash and Bank Balance	Stale Cheques were reversed	FAM Central Imenti CDF	Resolved	

ANNEX 1 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	14,996,345	14,996,345
Transport equipment	21,005,520	21,005,520
Office equipment, furniture and fittings	2,637,066	1,920,290
ICT Equipment, Software and Other ICT Assets	4,761,964	3,650,000
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	43,400,895	41,572,155

