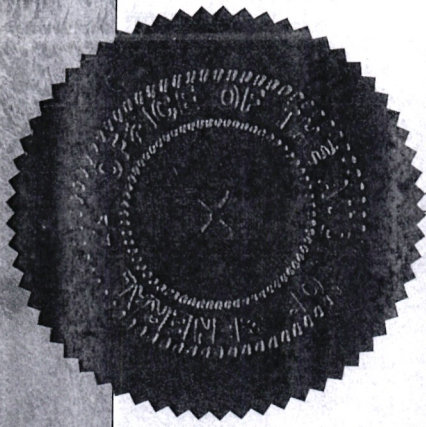


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

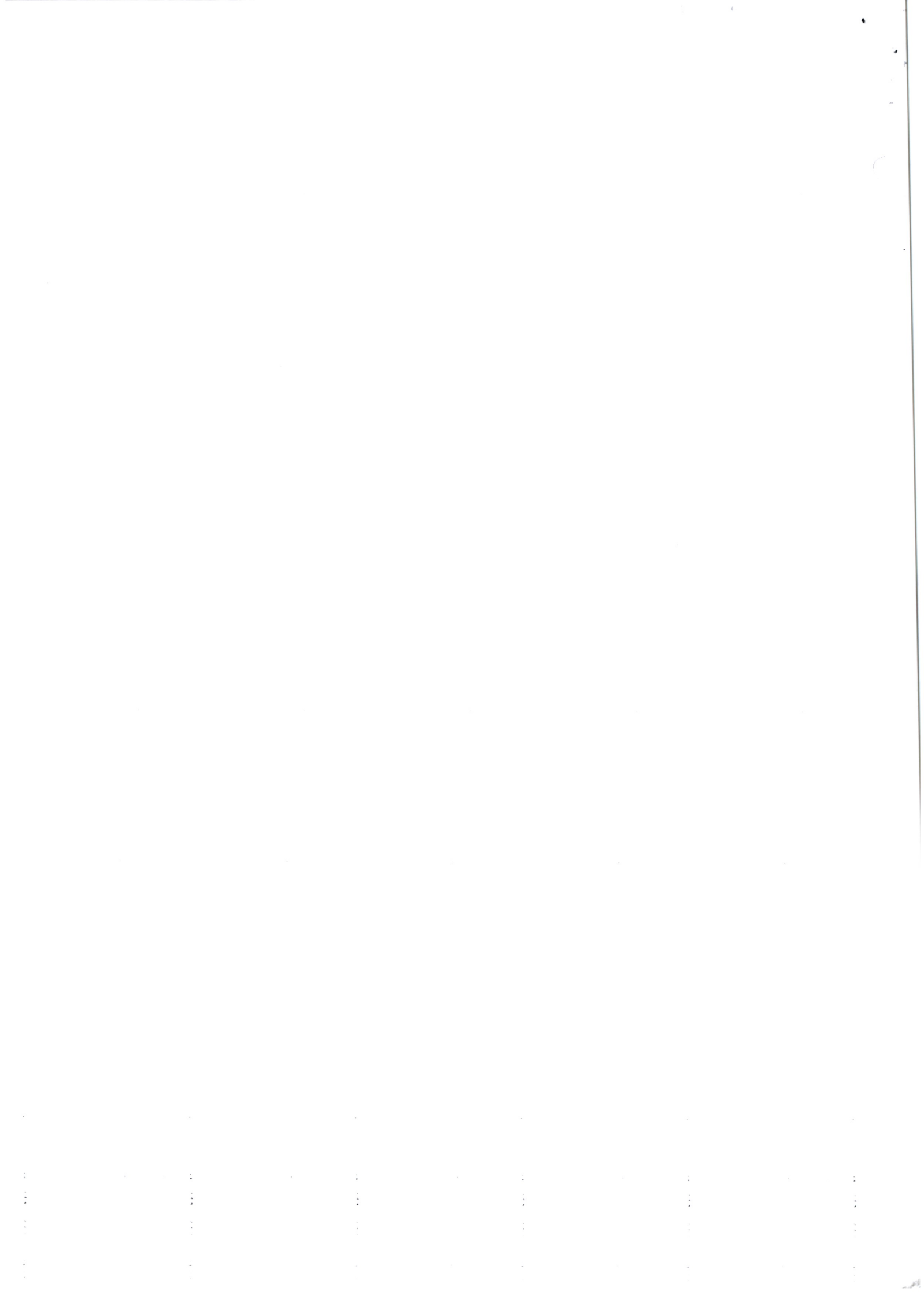
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KAITI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





CONSTITUENCY DEVELOPMENT FUND - KAITI 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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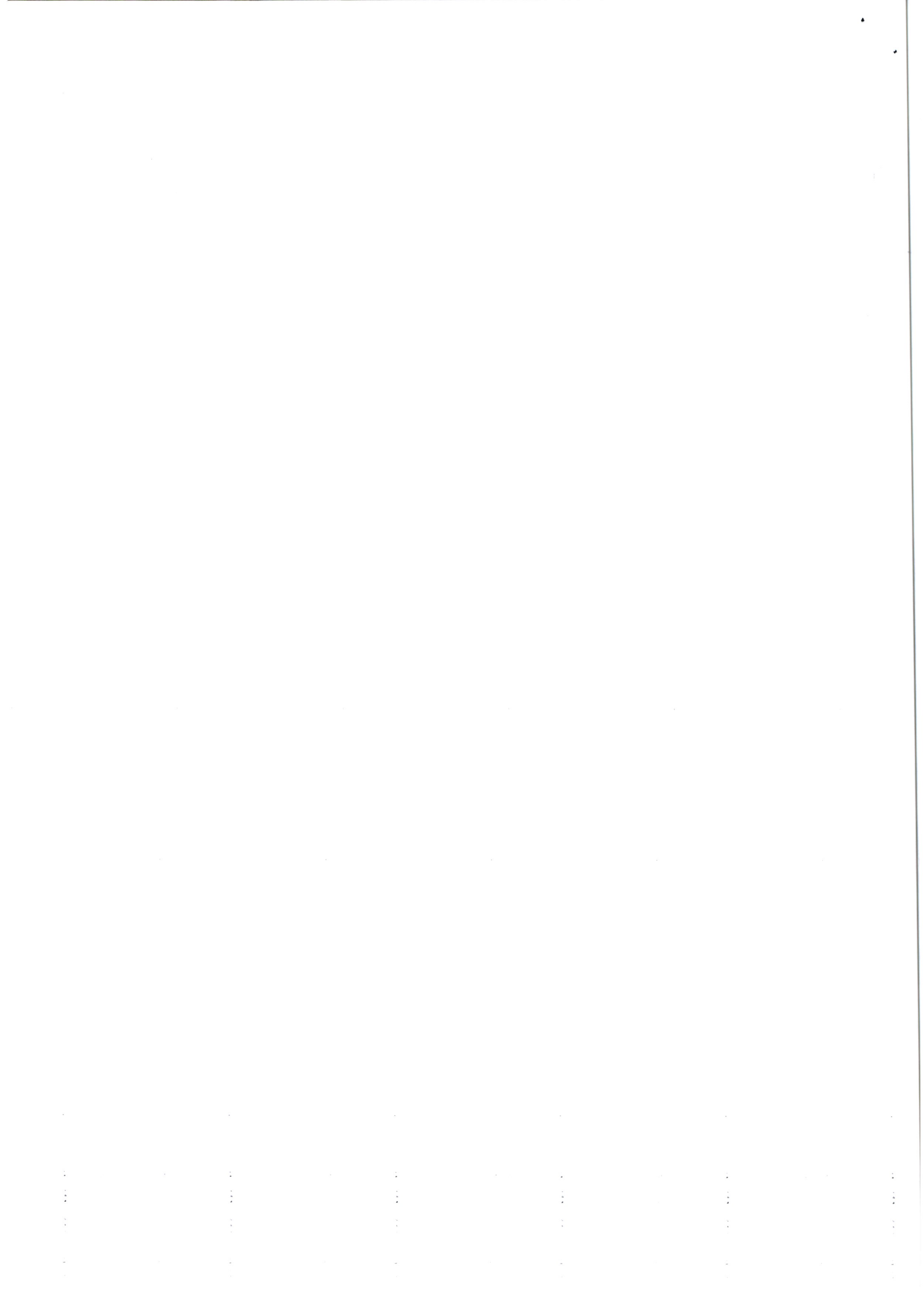


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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

(b) Key Management

The *Kaiti 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	Daniel M. Maluki
3.	Accountant	Lucy Matee
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1 – 90301
OKIA, MAKUENI

(f) KAITI CDF Contacts

Telephone: (254) 720 79 22 24
E-mail: dmaluki@cdf.go.ke
Website: www.go.ke

(g) KAITI CDF Bankers

1. Kenya Commercial Bank
Wote – Branch
P.O Box 269 – 90300
WOTE, MAKUENI

(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 budget performance against the actual amounts concurred quite reasonably. There were minimal variances occasioned by economic phenomenon particularly the inflation index. Most of shortfalls and excesses are occasioned by the cost of materials budgeted at lower cost and increased by inflation indices by the time of funding.

As few of the shortfalls were due to non – implementation of the project by the Project Management Committees (PMCs) while awaiting perfection of the procurement documents before the end of the financial year.

Some meagre savings on some other projects were precipitated by the mean tenders awarded during procurement exercises by the Project Management Committees (PMCs) which were rather below the budgeted figure.

Some budgeted figures reflected quite minimal variances with the actuals due to strict adherence to the budgeted figures by the CDFC.

The Kaiti CDFC has managed to train the Project Management Committees (PMCs) extensively on procurement procedures which has perfected the implementation activities. The CDFC has enhanced its efforts in the Monitoring and Evaluation Exercise which has reflected enhanced transparency and accounting in the implementation process on the part of the Project Management Committees (PMCs)

We have had a few cases of Project Management Committees (PMCs) failing to adhere to the procurement strictly preferring to engage local masons and purchase items locally. We have been able to curb the habit by establishment of a system that ensures authorization of all payments of the Project Management Committees (PMCs) by the Fund Account Manager before effecting payments at the local banks.



CHAIRMAN 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 *Kaiti 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 *Kaiti 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 *Kaiti 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 *Kaiti 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 30/6/2015.



Fund Account Manager



Chairman CDFC

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 - KAITI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Kaiti Constituency set out on pages 5 to 21, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

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

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 Accuracy and Completeness of the Financial Statements

The 2013/2014 closing balances for other grants and transfers and bank balances of Kshs.60,365,038 and Kshs.2,076,019 were respectively reflected in the financial statements for the year under review as Kshs.59,353,263 and Kshs.3,087,794 resulting in unexplained differences of Kshs.1,011,775 and Kshs.1,011,775 respectively. Further, the Fund did not include progress on audit issues raised in the previous year as required by the prescribed IPSAS template prescribed by National Treasury.

Further, the statement of receipts and payments reflects total receipts amounting to Kshs.86,373,732 whereas the statement of appropriation shows total receipts amounting to Kshs.113,512,840 resulting in an unexplained difference of Kshs.27,139,103. Also, statement of receipts and payments reflects total payments amounting to Kshs.88,300,776 while the summary statement of appropriation shows total payments amounting to Kshs.91,586,689 thus leading to unreconciled variance of Kshs.3,285,913.

In the circumstances, the accuracy and completeness of the balances in the financial statements for the year ended 30 June 2015 could not be confirmed.

2.0 Cash and Cash Equivalent

Note 14 to the financial statements for the year under review reflected prior year adjustments on Bank accounts balances totaling to Kshs.29,166,772.85 and Kshs.3,087,794 for the financial years 2013/2014 and 2014/2015 respectively. However, accounting documents to support the prior year adjustments were not presented for audit review. Further, note 12A to the financial statements shows cash on hand of Kshs.1,160,755 whereas note 13 shows Kshs.29,166,773 and note 14 reflects the bank balance.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.1,160,755 as at 30 June 2015 could not be confirmed.

3.0 Budget and Budgetary Control

The Kaiti Constituency Development Fund budgeted revenue as per the summary statement of appropriation amounting to Kshs.116,600,634 receivable from the Constituency Development Fund Board but the actual receipt as per status of

receipts and payments was Kshs.86,373,737 leading to a variance of Kshs.30,226,897 (26)% of budgeted receipts. However, the summary statement of appropriation reflects receipts totaling to Kshs.113,512,840 resulting in an unexplained difference of Kshs.27,139,103. Further, the Fund had budgeted to spend Kshs.91,586,689 during the financial year under review but total expenditure amounted to Kshs.88,300,776 as indicated on the statement of receipts and payments leading to an under-expenditure of Kshs.3,285,913 (13.6%).

No plausible explanation has been given for the revenue and expenditure shortfalls.

4.0 Irregular Bursaries

A total of Kshs.7,817,604 was disbursed as education bursaries during the year under review. However, the Kaiti CDF management did not make available for audit the completed bursary application forms. As a result, it has not been possible to confirm whether clear and transparent criteria and system were used to identify the deserving beneficiaries.

In the circumstances, the propriety of the bursary expenditure totaling to Kshs.7,817,604 as at June 2015 could not be confirmed.

5.0 Pending Bills

Note 15.3 reflects other pending payables totaling to Kshs.6,300,000 whose balance agrees with Annex I of the financial statements for the year ended 30 June 2015. The CDF management have not confirmed why the pending bills totaling to Kshs.6,300,000 as at 30 June 2015 could not be cleared during the year under review. In addition, the statement of assets reflects total financial assets balance of Kshs.1,160,755 leading to a negative capital of Kshs.5,139,245.

6.0 Project Implementation Status

The approved budget was allocated to 248 projects in various sectors namely emergency, bursary, education, health, roads, environment, sports, market sheds and water.

Review of the project status report for 2014/2015 revealed that 217 projects were completed, eight (8) projects allocated Kshs.5,100,000 had not started while 29 allocated Kshs.17,717,710 were ongoing as shown below:

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of projects
Education	Completed	58,887,931	58,887,931	127
	Ongoing	3,850,000	3,850,000	8
	Not started	1,900,000	0	3
	Sub Total	64,637,931	62,737,931	138
Bursary	Completed	10,000,000	10,000,000	1
	Ongoing	0	0	0
	Not started	0	0	0
	Sub Total	10,000,000	10,000,000	1
Health	Completed	10,200,000	10,200,000	2

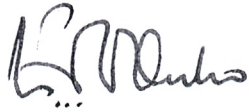
	Ongoing	2620690	2620690	5
	Not started	0	0	0
	Sub Total	12,820,690	12,820,690	7
Market Shed	Completed	1,000,000	1,000,000	2
	Ongoing	0	0	0
	Not started	500,000	0	1
	Sub Total	1,500,000	1,000,000	3
Water	Completed	13,197,443	13,197,440	2
	Ongoing	1,200,000	1,200,000	2
	Not started	0	0	0
	Sub Total	14,397,443	14,397,440	4
Roads Bridges	Completed	11717185	11717185	14
	Ongoing	11046550	11046550	14
	Not started	0	0	0
	Sub Total	22,763,735	22,763,735	28
Environment	Completed	3,322,002	3,322,002	33
	Ongoing	0	0	0
	Not started	0	0	0
	Sub Total	3,322,002	3,322,002	33
Emergency	Completed	5,400,259	5,400,259	1
	Ongoing	0	0	0
	Not started	0	0	0
	Sub Total	5,400,259	5,400,259	1
Sport	Completed	2,070,590	2,070,590	14
	Ongoing	0	0	0
	Not started	0	0	0
	Sub Total	2,070,590	2,070,590	14
Security	Completed	9,750,000	9,750,000	9
	Ongoing	0	0	0
	Not started	1,000,000	0	1
	Sub Total	10,750,000	9,750,000	10
Other	Completed	9,600,000	9,600,000	6
	Ongoing	0	0	0
	Not started	1,700,000	-	3
	Sub Total	11,300,000	9,600,000	9
	Grand Total	158,962,650	153,862,647	248

In the circumstance, the residents did not enjoy services due from the incomplete and unimplemented projects. Further, there was no certainty that the CDF would implement the projects.

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 the Constituencies Development Fund – Kaiti Constituency as at 30 June 2015, and its financial performance and its cash flows for the year then

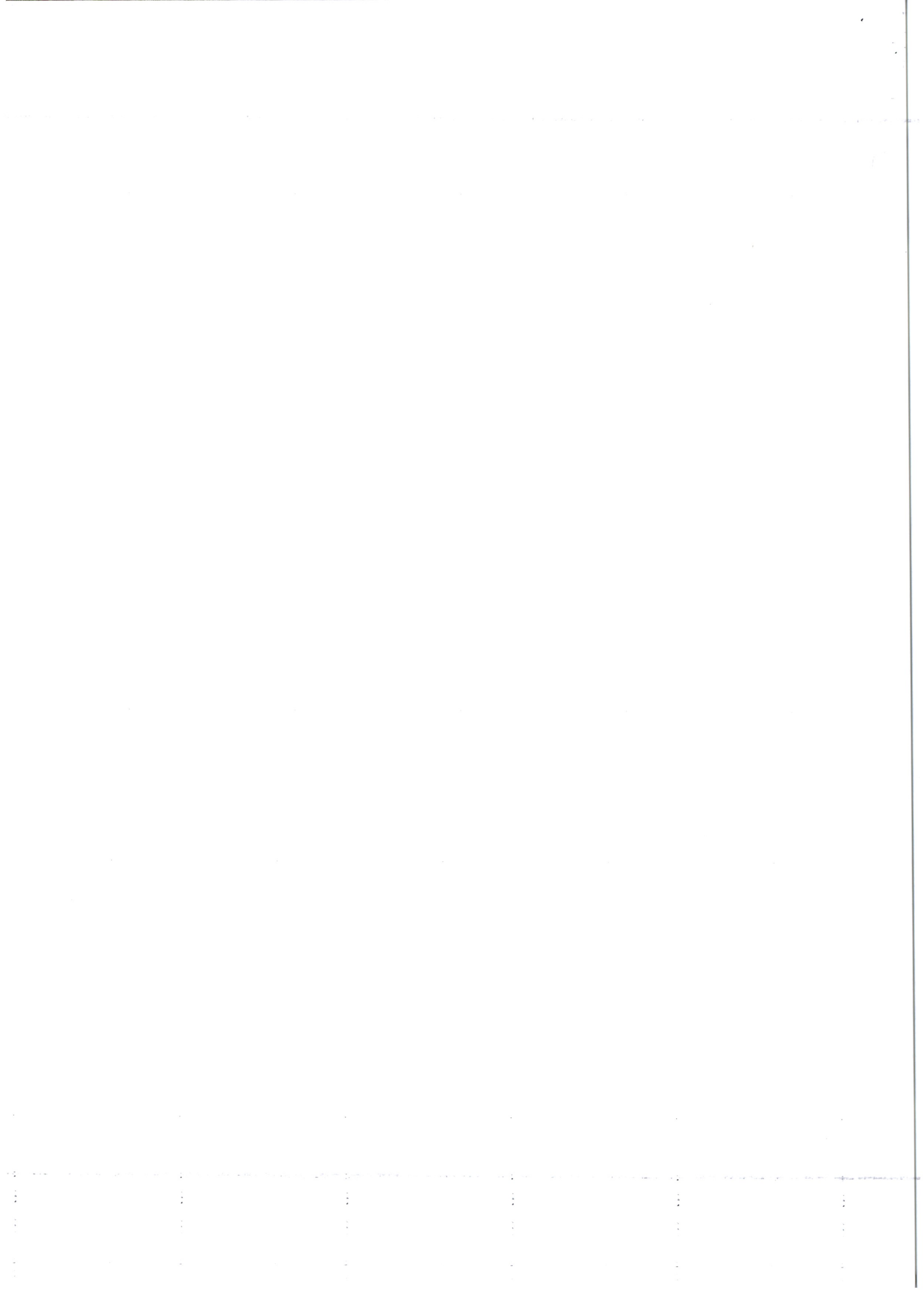
ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



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

Nairobi

21 November 2016



IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	86,373,737	80,174,175
Proceeds from Sale of Assets		0	0
Other Receipts		0	0
TOTAL RECEIPTS		86,373,737	80,174,175
PAYMENTS			
Compensation of Employees	2	2,215,657.70	833,537.00
Use of goods and services	3	4,805,516.28	1,852,502.00
Committee Expenses	4	5,530,850.00	2,824,513.00
Transfers to Other Government Units	5	20,962,069.25	8,800,000.00
Other grants and transfers	6	54,662,490.47	59,353,263.00
Social Security Benefits	7	33,600.00	16,800.00
Acquisition of Assets	8	0	4,343,000.00
Other Payments	9	90,592.30	0
TOTAL PAYMENTS		88,300,776	78,023,615
SURPLUS/DEFICIT		(1,927,039)	2,150,560

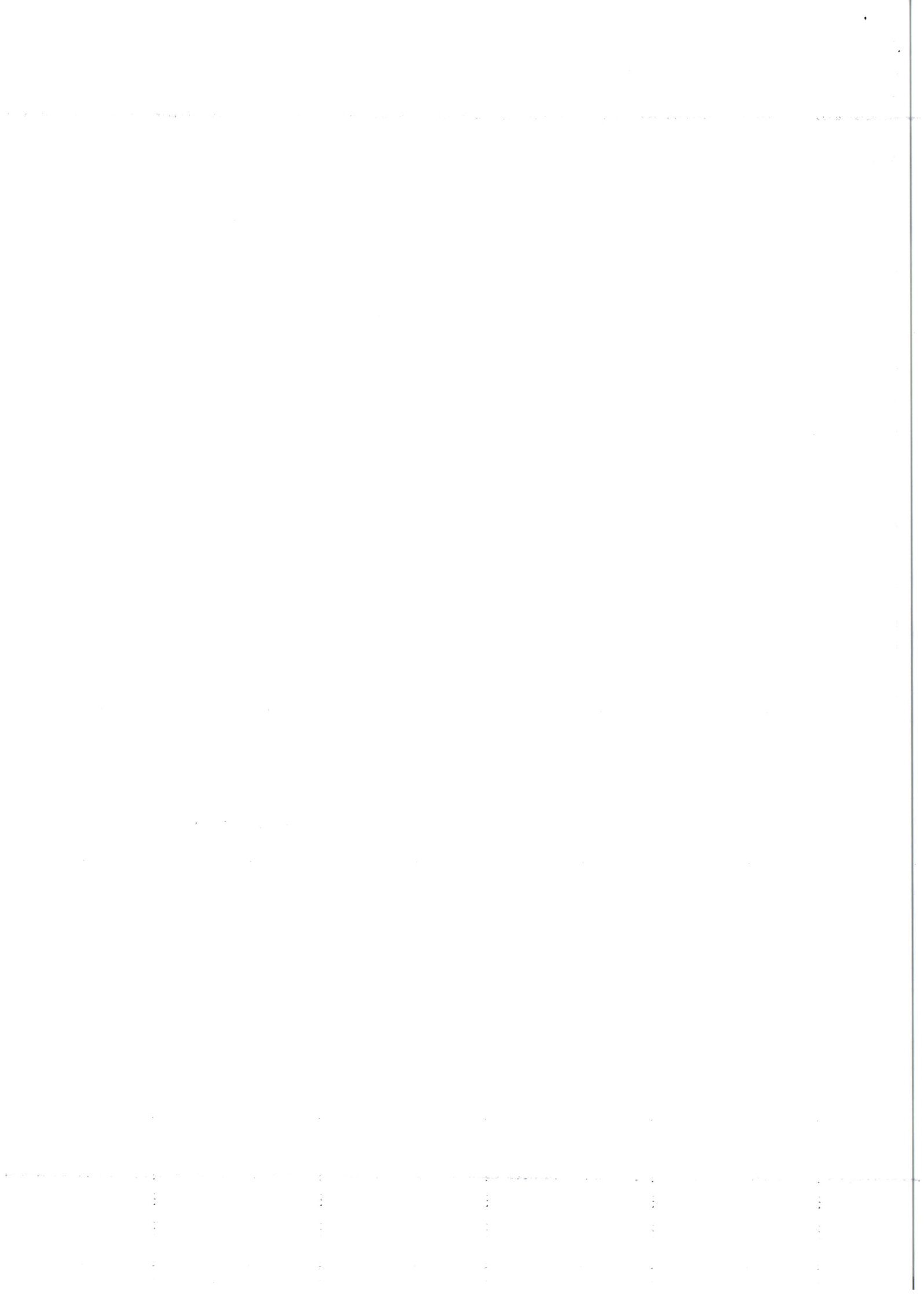
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **KAITI CDF** financial statements were approved on **30/6/2015** and signed by:



Chairman - CDFC



Fund Account Manager



VI. STATEMENT OF CASHFLOW

	2014 - 2015	2013 - 2014
Receipts for operating income		80,174,175
Transfers from CDF Board	1 86,373,755.15	
Other Receipts	0	0
 Payments for operating expenses		
Compensation of Employees	2 2,215,657.70	833,537
Use of goods and services	3 4,805,516.28	1,852,502
Committee Expenses	4 5,530,850.00	2,824,513
Transfers to Other Government Units	5 20,962,069.25	8,800,000
Other grants and transfers	6 54,662,490.47	59,353,263
Social Security Benefits	7 33,600.00	16,800
Other Payments	9 90,592.30	0
 Adjusted for:		
Adjustments during the year	0	0
Sub totals	88,300,776	73,680,615
Net cash flow from operating activities	(1,927,039)	6,493,560
 CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	0	0
Acquisition of Assets	8 0	(4,343,000)
Net cash flows from Investing Activities	0	0
 NET INCREASE IN CASH AND CASH EQUIVALENT	(1,927,039)	2,150,560
Cash and cash equivalent at BEGINNING of the year	15 3,087,794	937,234
Cash and cash equivalent at END of the year	16 1,160,755.15	3,087,794

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAIT CDF financial statements were approved on 30/6/ 2015 and signed by:



 Chairman CDFC



 Fund Account Manager

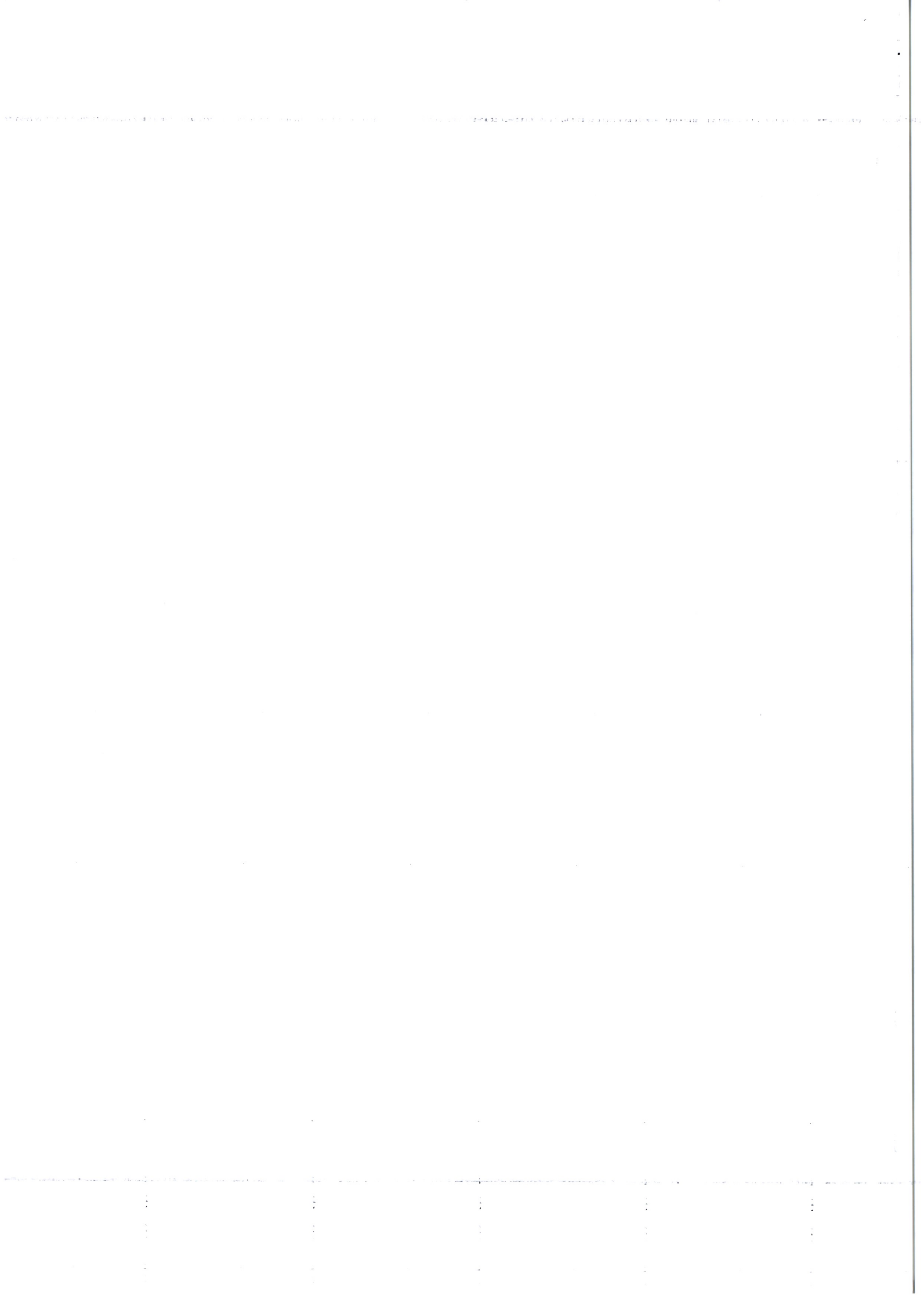
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS	113,512,840	3,087,794	116,600,634	113,512,840	0	0
Transfers from CDF Board	0	0	0	0	0	0
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	
Subtotal	113,512,840	3,087,794	116,600,634	113,512,840		
PAYMENTS						
Compensation of Employees	2,039,592	176,065.70	2,215,657.70	2,215,657.70	0	100
Use of goods and services	3,522,112.72	1,283,403.55	4,805,516.28	4,805,516.28	0	100
Committee Expenses	4,164,692.36	1,366,157.64	5,530,850	5,530,850	0	100
Transfers to Other Government Units	40,837,931		20,962,069.25	20,962,069.25	0	100
Other grants and transfers	57,948,403.92	262,169.10	(57,948,404)	57,948,404	1.7	100
Social Security Benefits	43,680		33,600	33,600	0	100
Acquisition of Assets			0	0	0	100
Other Payments			90,592.30	90,592.30	0	100
TOTALS	113,512,840	3,087,794	91,586,689	91,586,689	0	100

The KAITI CDF financial statements were approved on 30/6/2015 and signed by:


Chairman CDF


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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.2 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,814,007.70	833,537
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity	0	0
Other personnel payments	401,650	0
Total	2,215,658	833,537

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	0	0
Transfers to primary schools	10,900,000	4,900,000
Transfers to secondary schools	5,200,000	3,500,000
Transfers to tertiary institutions	0	400,000
Transfers to health institutions	4,862,069.25	0
TOTAL	20,962,069.25	8,800,000

1.1.1.1.1.1.6 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools	3,326,027	996,635
Bursary – tertiary institutions	4,491,577	18,994,725
Bursary – special schools	0	3,000
Mock & CAT	1,300,250	4,161,090
Water projects	8,767,350	2,726,732
Agriculture projects	0	0
Electricity projects	0	1,850,000
Security projects	4,100,000	2,655,190
Roads projects	22,464,213	19,613,272
Sports projects	3,667,971.54	3,597,642
Environment projects	1,122,001.56	948,767
Emergency projects	5,423,100	3,806,210
Total	54,662,490.47	59,353,263

1.1.1.1.1.1.7 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	33,600	16,800
Total	33,600	16,800

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.8 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	4,343,000
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	4,343,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.9 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
Specify (PAYE)	Kshs	Kshs
	90,592.30	0

	90,592	0
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12A: Bank Accounts (cash book/ bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Kenya Commercial Bank Wote Branch A/C No:- 1105347109</i>		
	1,160,755.15	3,087,794
Total	1,160,755.15	3,087,794

15. OTHER IMPORTANT DISCLOSURES

15.3: OTHER PENDING PAYABLES (See Annex 1)

	Kshs	Kshs
Amounts due to other Government entities	1,400,000	0
Amounts due to other grants and other transfers	4,900,000	0
Others (<i>specify</i>)	0	0
	6,300,000	0

CONSTITUENCY DEVELOPMENT FUND – KAITI CONSTITUENCY

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ANNEX 1 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Outstanding Balance 2015
		a	d=a-c
Amounts due to other Government entities			
1. Mwaani Primary School	Plastering, Roofing and flooring of classrooms	400,000	400,000
2. Kivani Secondary school	Plastering, Roofing and flooring of classrooms	600,000	600,000
3. Kee S.A Secondary School	Purchase of a tank	400,000	400,000
Sub-Total		1,400,000	
Amounts due to other grants and other transfers			
4. Mukuyuni Social Hall	Purchase of furniture	700,000	700,000
5. Kilala Health Centre	Fencing of the facility	200,000	200,000
6. Iuani Health Centre	Walling, roofing and plastering of maternity ward	1,000,000	1,000,000
7. Ilima Police Post	Construction of a police post	3,000,000	3,000,000
Sub-Total		4,900,000	
Sub-Total			
Others (specify)			
8.			
9.			
10.			
Sub-Total			
Grand Total		6,300,000	

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost (Kshs) 2014/ 15	Historical cost (Kshs) 2013/ 14
Land	-	-
Buildings and structures	6,100,000	6,100,000
Transport equipment	4,343,000	4,343,000
Office equipment, furniture and fittings		
ICT equipment, Software and other ICT Assets	267,500	267,500
Other machinery and equipment	18,005,520	18,005,520
Heritage and cultural assets		
Intangible		
TOTAL	28,716,020	28,716,020

*CONSTITUENCY DEVELOPMENT FUND – KAITI CONSTITUENCY
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