REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF CONSTITUENCIES DEVELOPMENT FUND - BAHATI CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2015

NG-CDF

National Government Constituencies Development Fund
Bahati Constituency
P.O Box 22.
Bahati
Cell: 0723441732
Email: bahati@cdf.go.ke Website:www.bahaticonstituency.org

TO:

THE DIRECTOR,

KENAO; NAKURU HUB,

P.O BOX 1650,

NAKURU

RE: FINANCIAL STATEMENT BAHATI NGCDF

Please find attached the corrected financial statement for financial year 2014/15.

Yours Faithfully,

Hawah Abdul

CONSTITUENCY DEVELOPMENT FUND- BAHATI 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)

Table of Content

Page

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Bahati 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	**Hawah N. Abdul**
3.	Accountant	**Peter Kihanda**
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 22,
CDF Building,
Off Nakuru-Nyahururu Road
BAHATI

(f) BAHATI CDF Contacts

Telephone: (254) 723441732
E-mail: bahati@cdf.go.ke
Website: www.bahaticonstituency.org

(g) BAHATI CDF Bankers

1. African Banking Corporation Ltd,
   Kenyatta Avenue Branch,
   P.O box 13845-20100,
   Nakuru.

(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

FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The Bahati constituency development fund in the financial year 2014/15 was allocated kshs 104,028,285.40 one hundred and four million and twenty eight thousand, two hundred and eighty five shillings and forty cents by the CDF board. During the financial year the entire amount was disbursed to the constituency by end of June 2015. Our budget therefore has been funded 100%. The CDFC was able to disburse the funds to the project management committees as soon as the funds were available up to 70%. The projects implemented by the PMCS are at various stages of completion. The bursary for the financial year has been paid over 80% of its allocation as at end of the financial year.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and /or increasing costs for the various projects materials and labour.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the CDF board as the last instalment hit the account on 26th June 2015 and the AIE was received by end of July. We look forward to better performance in the next financial year 2015/16.

ANTHONY NJUI

CHAIRMAN CDFC

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 BAHATI 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 BAHATI 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 BAHATI 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 BAHATI 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 30th June 2015.

Anthony Njui	Hawah N. Abdul
Chairman CDFC	Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Bahati Constituency set out on pages 5 to 39, 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.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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.

Because of the matters described in the Basis of Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis of Disclaimer of Audit Opinion

1.0 Trial Balance

The financial statements presented for audit do not include a trial balance produced as required by the relevant accounting standards. No explanation has been provided for failure to prepare the trial balance. In the absence of proper books of account, the source, accuracy and completeness of the figures in the financial statements cannot be confirmed.

2.0 Cash and Cash Equivalents

Examination of the cashbook and bank reconciliation statement as at 30 June 2015 reflects a cash book balance totalling to Kshs.8,087,665.70. However, the statement of assets reflects a bank balance of Kshs.34,575,443.90 reflected in certificate of bank balance instead of the reconciled cashbook balance of Kshs.8,087,665.70. Therefore, the cash and cash equivalents balance reported was overstated by Kshs.26,487,777.30. Consequently, the accuracy of cash book balance as at 30 June 2015 is doubtful.

3.0 Outstanding Imprests

The statement of financial assets and as disclosed under Note 12(c) to the financial statements reflects outstanding imprests totalling to Kshs.2,738,500.00 as at 30 June 2015. The imprest was held by one officer and the further date of issue and date due for surrender on the imprest was not indicated as required. It was not explained why the officer had not accounted for or surrendered the imprest as at 30 June 2015. Further, the officer was issued with more than one imprest contrary to Section 5.6.6 of the Government Financial Regulations and Procedures which prohibit issuance of a second imprest before the first one is surrendered. The irregularities were not explained.

In the circumstance the recoverability of outstanding imprests is doubtful.

4.0 Budget Appraisal Performance - Revenue Analysis

Budgeted Amount Kshs.	Actual Receipts Kshs.	Variance / Difference Kshs.
132,286,408.40	104,028,285.40	28,258,123.00

Bahati CDF total receipts from the Constituency Development Fund Board during the year under review totaled to Kshs.132,286,408 being the disbursement for the year (Kshs.104,028,255) and the cash brought forward of Kshs.28,258,123 from the previous year. However, only Kshs.94,972,464 was utilized and therefore the absorption rate attained was 71%. No explanation has been provided why the Fund could not implement all the projects planned for implementation during the year in spite of funds available.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

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

Nairobi

18 November 2016

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	104,028,285.40	72,594,027.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		**104,028,285.40**	**72,594,027.00**
PAYMENTS			
Compensation of Employees	4	1,096,369.00	451,801.00
Use of goods and services	5	1,710,871.86	572,699.00
Committee Expenses	6	3,417,500.00	2,533,921.50
Transfers to Other Government Units	7	35,098,990.14	24,149,847.00
Other grants and transfers	8	40,396,804.00	16,050,085.00
Social Security Benefits	9	22,000.00	11,200.00
Acquisition of Assets	10	5,383,582.00	566,350.00
Other Payments	11	7,846,348.00	-
TOTAL PAYMENTS		**94,972,464.60**	**44,335,903.50**
SURPLUS/DEFICIT		**9,055,820.40**	**28,258,123.50**

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

Chairman - CDFC

Fund Account Manager

IV. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the bank statement)	12A	34,575,443.90	28,258,123.50
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	2,738,500.00	-
TOTAL FINANCIAL ASSETS		37,313,943.90	28,258,123.50
			-
			-
			-
REPRESENTED BY			
Fund balance b/fwd	13	28,258,123.50	-
Surplus/Deficit for the year		9,055,820.40	28,258,123.50
Prior year adjustments	14		
NET FINANCIAL POSITION		**37,313,943.90**	**28,258,123.50**

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

Chairman - CDFC

Fund Account Manager

V. STATEMENT OF CASHFLOW

Transfers from CDF Board	1	104,028,285.40	72,594,027.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,096,369.00	451,801.00
Use of goods and services	5	1,710,871.86	572,699.00
Committee Expenses	6	3,417,500.00	2,533,921.50
Transfers to Other Government Units	7	35,098,990.14	24,149,847.00
Other grants and transfers	8	40,396,804.00	16,050,085.00
Social Security Benefits	9	22,000.00	11,200.00
Other Payments	11	7,846,348.00	-
SUB-TOTAL		**89,588,883.00**	**43,769,553.50**
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		**14,439,402.40**	**28,824,473.50**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	5,383,582.00	566,350.00
Net cash flows from Investing Activities		**(5,383,582.00)**	**(566,350.00)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**9,055,820.40**	**28,258,123.50**
Cash and cash equivalent at BEGINNING of the year	**15**	**28,258,123.50**	**-**
Cash and cash equivalent at END of the year	**16**	**37,313,943.90**	**28,258,123.50**

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

Chairman CDFC **Fund Account Manager**

VI. 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	104,028,285.40	28,258,123.50	132,286,408.40	104,028,285.40	28,258,123.50	79
Proceeds from Sale of Assets	-	-	-	-	-	0
Other Receipts	-	-	-	-	-	0
	104,028,285.40	28,258,123.00	132,286,408.40	104,028,285.40	28,258,123.50	79
PAYMENTS						
Compensation of Employees	2,040,000.00	300,000.00	2,340,000.00	1,096,369.00	1,243,631.00	47
Use of goods and services	2,700,000.50	200,000.50	2,900,000.00	1,710,871.86	1,189,128.14	76
Committee Expenses	3,920,000.00	929,575.00	4,849,575.00	3,417,500.00	1,432,075.00	70
Transfers to Other Government Units	44,578,296.00	17,000,000.00	61,578,296.00	35,098,990.14	26,479,305.76	57
Other grants and transfers	44,289,990.00	-	44,289,990.00	40,396,804.00	3,893,186.00	91
Social Security Benefits	200,000.00	12,200.00	212,200.00	22,000.00	190,200.00	10
Acquisition of Assets	500,000.00	5,000,000.00	5,500,000.00	5,383,582.00	116,418.00	98
Other Payments	5,800,000.00	4,816,348.00	10,616,348.00	7,846,348.00	2,770,000.00	74
TOTALS	104,028,286.40	28,258,123.50	132,286,409.90	94,972,464.60	37,313,943.90	151

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

i. *47% Compensation of employees. The budget was higher because of other allowances such as leave allowance of which the staff did not proceed on leave during the Financial year 2014/15*
ii. *10% Social Security benefit- the budget was higher than the expenditure*

The BAHATI CDF financial statements were approved on 30th June 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 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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A750318	7,300,000.00	2,000,000.00
AIE NO	A750416	18,707,071.50	27,037,610.80
AIE NO	A796521	14,604,242.90	21,778,208.10
AIE NO	A796701	11,402,829.00	21,778,208.10
AIE NO	A797045	26,007,071.00	
AIE NO	A796071	26,007,071.00	
(other constituency e,g, parent constituency)			
TOTAL		104,028,285.40	72,594,027.00

1.1.1.1.1.1.1.2 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	-	-

1.1.1.1.1.1.1.3 OTHER RECEPTS

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

1.1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	1,096,369.00	451,801.00
Basic wages of casual labor	-	
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments		
Total	1,096,369.00	451,801.00

1.1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Utilities, supplies and services	0	572,699
Communication, supplies and services	305,500	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	385,265	0
Specialized materials and services	0	0
Office and general supplies and services	517,246.86	0
Fuel ,oil & lubricants	350,000	0
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	152,860	0
Routine maintenance – other assets	0	0
Total	**1,710,871.86**	**572,699**

1.1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Committee allowances	3,417,500.00	2,533,921.50
Other committee expenses	0	0
Total	**3,417,500.00**	**2,533,921.50**

1.1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities	0	0
Transfers to primary schools (see attached list)	7,442,590.00	24,149,847.00
Transfers to secondary schools (see attached list)	21,206,520.00	-
Transfers to tertiary institutions (see attached list)	-	0
Transfers to health institutions (see attached list)	6,449,880.14	0
TOTAL	**35,098,990.14**	**24,149,847.00**

1.1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013- 2014 Kshs
Bursary – secondary schools (see attached list)	6,684,974.00	16,050,085.00
Bursary – tertiary institutions (see attached list)	10,406,690.00	-
Bursary – special schools (see attached list)	236,000.00	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	3,430,000.00	-
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	6,350,000.00	-
Roads projects (see attached list)	3,900,000.00	-
Sports projects (see attached list)	2,059,140.00	-
Environment projects (see attached list)	1,250,000.00	-
Emergency projects (see attached list)	6,080,000.00	-
Total	**40,396,804.00**	**16,050,085.00**

1.1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	22,000.00	11,200.00
Total	**22,000.00**	**11,200.00**

1.1.1.1.1.1.1.10 ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	5,000,000	0
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	383,582	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	566,350.00
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	5,383,582.00	566,350.00

1.1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Office Renovation	2,949,998.00	0
Strategic plan	2,366,400.00	0
Kirima Social Hall	500,000.00	0
Motorbike shades	2,029,950.00	0
TOTAL	7,846,348.00	0

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
ABC BANK 008215001001302	34,575,443.90	0
Total	34,575,443.90	0

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (*specify*)	xxx	xxx
Total	**xxx**	**xxx**

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Hawah N.Abdul		91,000.00	-	91,000.00
Hawah N.Abdul		50,000.00	-	50,000.00
Hawah N.Abdul		1,180,000.00	-	1,180,000.00
Hawah N.Abdul		367,500.00	-	367,500.00
Hawah N.Abdul		240,000.00	-	240,000.00
Hawah N.Abdul		150,000.00	-	150,000.00
Hawah N.Abdul		230,000.00	-	230,000.00
Hawah N.Abdul		250,000.00	-	250,000.00
Hawah N.Abdul		100,000.00	-	100,000.00
Hawah N.Abdul		30,000.00	-	30,000.00
Hawah N.Abdul		50,000.00	-	50,000.00
Total				**2,738,500.00**

[Include an annex of the list is longer than 1 page.]

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	28,258,123	-
Cash in hand	0	-
Imprest	0	-
Total	**28,258,123**	-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	0	-
Cash in hand	0	-
Imprest	0	-
Total		-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (*specify*)	0	0
	0	0

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (*specify*)	0	0
	0	0

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	0	0
Transport equipment	5,000,000	0
Office equipment, furniture and fittings	383,582	0
ICT Equipment, Software and Other ICT Assets	0	566,350
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	5,383,582	566,350