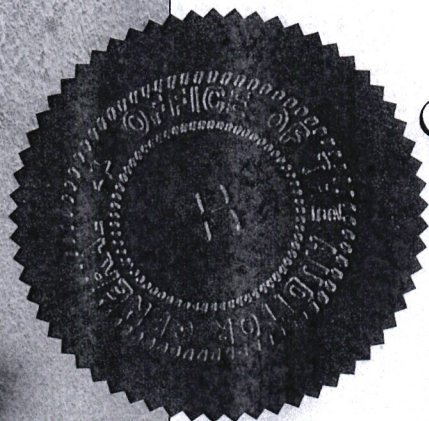


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KITUI CENTRAL CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



**CONSTITUENCY DEVELOPMENT FUND- KITUI CENTRAL
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)

1494

(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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Kitui Central 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	Josephine Mutua
3.	Accountant	Justus Mutua
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 732 - 90200
Next to the DC's office
Opposite Kitui Sports Club
Kitui.

(f) KITUI CENTRAL CDF Contacts

E-mail: cdkituicentral@cdf.go.ke
Website: www.cdf.go.ke/kituicentral

(g) KITUI CENTRAL CDF Bankers

1. National Bank of Kenya
Kitui Branch
Account No. 01001052093400
P.o. Box 166,
Kitui.

(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)

Our budget performance when compared to the actual was perfect and basically the absorption rate was also good. CDF have achieved much in terms of development at the grass root levels in the diverse sectors like education, water, security, among others and this enhances wealth creation hence poverty reduction at the constituency level.

Some of the challenges we face during project implementation is community being misinformed about what the Act says about the management of the fund, the projects which we are able to fund and also their role in implementation and to counteract this we have embraced a culture of thorough capacity building of the community members that is the project management committees before and even during the implementation process.

Sign



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 *Kitui Central 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 2014/2015 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 *Kitui Central 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 incharge of the *Kitui Central* 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 *Kitui Central 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 28/06/2016



Fund Account Manager



CDFC Chairman

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 THE CONSTITUENCIES DEVELOPMENT FUND-KITUI CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund- Kitui Central Constituency set out on pages 5 to 19, 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 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 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 Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs. 60,422,235.55 as at 30 June 2015 included un-presented cheques totalling Kshs.2,136,642 which in turn included a stale cheque totaling to Kshs.554,560 which had not been reversed in the cash book. In the circumstance, the accuracy of the cash and cash equivalents balance of Kshs.60,422,235 as at 30 June 2015 could not be confirmed.

2.0 Emergency Projects

Included in the other grants and transfers balance of Kshs.45,374,379 is Kshs.6,655,000 incurred during the year on emergency projects. However, no supporting documents were available for audit review and as a result, the propriety of the emergency projects expenditure of Kshs. 6,655,000 incurred during the year ended 30 June 2015 could not be ascertained.

3.0 Non Compliance with the Prescribed Format

The Cash Basis of Accounting Method under the International Public Sector Accounting Standards prescribed by National Treasury requires that a report on follow – up of auditor recommendations form part of the financial statements. However, although the Fund's financial statements received a qualified audit opinion in 2013/2014, no report on the progress of the issues raised in the audit report was included in the financial statements for the year under review.

In the circumstances, the financial statements do not comply with IPSAS (Cash Basis) financial presentation format prescribed by the National Treasury.

4.0 Budgetary Control and Performance

During the financial year under review, Kitui Central CDF had an approved budget of Kshs.142,140,825 out of which the CDF received Kshs.107,276,673 from the CDF Board occasioning an under funding of Kshs.34,864,152. Further, the Fund spent only Kshs.97,092,166 (68.3%) out of the total budget of Kshs.142,140,824 resulting in an under – expenditure of Kshs.45,048,658.40 as summarized below;-

Sub Head	Budget (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption Rate %
Compensation of Employees	2,411,200	1,721,772	689,428	71%
Use of Goods and Services	3,474,981	3,129,125	345,856	90
Committee Expenses	5,371,966	4,044,000	1,327,966	75
Transfer to other Government units	68,337,931	40,620,690	27,717,241	60
Other Grants and Transfers	60,058,946.50	45,374,379.10	14,684,567.40	76
Social Security Benefits	85,800	21,600	64,200	25
Acquisition of Assets	1,900,000	1,680,600	219,400	88
Other Payments-Website	500,000	500,000	0	100
Total	142,140,824.50	97,092,166.10	45,048,658.40	

In the circumstance, the residents of Kitui Central Constituency did not obtain services equivalent to the under-expenditure of Kshs.45,048,658.40 incurred during the year under review.

5.0 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, roads, bursary, other projects and environment. The funds allocated amounted to Kshs.74,313,463.99 which represented 52.2% of the total budget.

Review of the project status report revealed that out of the 97 projects, four (4) had not commenced and 24 were ongoing as at 30 June 2015 as shown below:

Sector	Project Status	Amount Allocated	Amount Disbursed	No. of projects
Education	Completed	25,737,931.00	25,737,931.00	27
	Ongoing	21,400,000.00	21,400,000.00	16
	Not started	800,000.00	800,000.00	1
	Sub Total	47,937,931.00	47,937,931.00	
Health	Completed	2,300,000.00	2,300,000.00	2
	Ongoing	1,500,000.00	1,500,000.00	1
	Not started	1,000,000.00	-	1
	Sub Total	4,800,000.00	3,800,000.00	

In the circumstance, it was not possible to ascertain that the Fund would implement all its projects as budgeted.

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 – Kitui Central Constituency as at 30 June 2015, and its financial performance and of 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

17 November 2016

CONSTITUENCY DEVELOPMENT FUND- KITUI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	145,635,824.50	92,739,157.00
Other Receipts(reversed stale cheques)	2	462,440.00	
TOTAL RECEIPTS		146,098,264.50	92,739,157.00
PAYMENTS			
Compensation of employees	3	1,721,772.00	1,110,240.00
Use of goods and services	4	4,067,225.00	1,546,024.00
Committee Expenses	5	3,486,000.00	3,245,612.00
Transfers to Other Government Units	6	40,620,690.00	37,100,000.00
Other grants and transfers	7	45,374,379.10	38,985,835.00
Social Security Benefits	8	21,600.00	14,400.00
Acquisition of Assets	9	1,300,000.00	
Other Payments	10	500,000.00	
TOTAL PAYMENTS		97,092,666.10	82,002,111.00
SURPLUS/DEFICIT		49,006,098.40	10,737,046.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUI CENTRAL CDF financial statements were approved on 28/06/2016 and signed by:

Jamso
Chairman - CDFC

(Signature)
Fund Account Manager

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

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	60,422,235.55	11,416,137.15
TOTAL FINANCIAL ASSETS		<u>60,422,235.55</u>	<u>11,416,137.15</u>
 REPRESENTED BY			
Fund balance b/fwd 1st July...	13	11,416,137.15	679,091.60
Surplus/Deficit for the year		49,006,098.40	10,737,045.55
NET LIABILITIES		<u>60,422,235.55</u>	<u>11,416,137.15</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUI CENTRAL CDF financial statements were approved on 28/06/2015 and signed by:


 Chairman - CDFC


 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KITUI CENTRAL 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	1 145,635,825	92,739,157
Other Receipts	2 <u>462,440</u>	
	146,098,265	92,739,157
Payments for operating expenses		
Compensation of Employees	3 1,721,772	1,110,240
Use of goods and services	4 4,067,225	1,546,024
Committee Expenses	5 3,486,000	3,245,612
Transfers to Other Government Units	6 40,620,690	37,100,000
Other grants and transfers	7 45,374,379	38,985,835
Social Security Benefits	8 21,600	14,400
Other Payments	10 500,000	
	<u>95,411,566</u>	82,002,111.00
Net cash flow from operating activities	50,686,699	10,737,045.55
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	9(1,300,000)	
Net cash flows from Investing Activities	49,006,299.0	
NET INCREASE IN CASH AND CASH EQUIVALENT	49,006,299.0	10,737,045.55
Cash and cash equivalent at BEGINNING of the year	12A 11,416,137	679,071.60
Cash and cash equivalent at END of the year	13 60,422,436	11,416,137.15

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUI CENTRAL CDF financial statements were approved on 28/06/2015 and signed by:

Jamwa
 Chairman CDFC

[Signature]
 Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2015

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	110,276,673	49,775,288.65	160,051,961.65	145,635,824.50	14,416,137.15	91
Other Receipts		462,440	462,440	462,440.00	-	100
TOTAL	110,276,673	49,775,288.65	160,514,401.65	146,098,264.5	14,416,137.15	
PAYMENTS						
Compensation of Employees	1,900,000	511,200	2,411,200	1,721,772.00	689,428.00	71
Use of goods and services	1,750,000	1,724,981	3,474,981	4,067,225.00	345,856.00	90
Committee Expenses	3,604,900	1,767,066	5,371,966	3,486,000.00	1,327,966.00	70
Transfers to Other Government Units	52,737,931	15,600,000	68,337,931	40,620,690.00	27,717,241.00	60
Other grants and transfers	47,808,842	18,745,104.50	60,058,946.50	45,374,379.10	14,684,567.40	76
Social Security Benefits	75,000	10,800	85,800	21,600.00	64,200.00	25
Acquisition of Assets	1,900,000	-	1,900,000	1,300,000.00	600,000.00	70
Other Payments	500,000		500,000.00	500,000.00	-	100
TOTALS	110,276,673	49,775,288.65	142,140,824.50	97,092,166.10	45,048,658.40	

Note: kshs 38,3591.51,90 for financial year 2013/14 was received during the month of July 2014 and kshs 3,000,000 for the financial year 2014/15 had not been received by the closure of the financial year.

The KITUI CENTRAL CDF financial statements were approved on

[Signature]



2015 and signed by:

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.

CONSTITUENCIES DEVELOPMENT FUND – KITUI CENTRAL CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

VIII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
CDF Board		
AIE NO...FT1420217	38,359,151.50	AIE NO.A711799-54,380,005.50
AIE NO...750476	27,569,168.25	AIE NO A.735785-38,359,151.50
AIE NO.796585	14,541,500.95	
AIE NO..796785	13,027,667.00	
AIE NO..797197	27,569,168.25	
AIE NO 796085	24,569,168.55	
TOTAL	145,635,824.50	92,739,157.00



CONSTITUENCIES DEVELOPMENT FUND – KITUI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.2 OTHER RECEIPTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Other Receipts Not Classified Elsewhere	<u>462,440.00</u>	
Total	<u><u>462,440.00</u></u>	

1.1.1.1.1.1.3 COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	<u>1,721,772.00</u>	<u>1,110,240.</u>
Total	<u><u>1,721,772.00</u></u>	<u><u>1,110,240</u></u>



CONSTITUENCIES DEVELOPMENT FUND – KITUI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.4 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	536,337	206,701.00
Communication, supplies and services	153,390	
Domestic travel and subsistence	145,000	
Printing, advertising and information supplies & services	120,000	
Office and general supplies and services	747,368	
Other operating expenses	249,860	
Routine maintenance – vehicles and other transport equipment	936,600	1,233,103.00
Routine maintenance – other assets	215,000	
Training expenses	557,500	
Fuel ,oil and lubricants	406,200	106,220.00
Total	4,067,225	1,546,024

1.1.1.1.1.1.5 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	3,401,000	3,245,612
Other committee expenses	85,000	
Total	3,486,000	3,245,612



1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	17,037,931	37,100,000
Transfers to secondary schools	13,700,000	
Transfers to tertiary institutions	1,400,000	
Transfers to health institutions	8,482,759	
TOTAL	40,620,690	37,100,000

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	17,297,000	17,333,377
Bursary – tertiary institutions	5,833,759	
Water projects	9,920,589	5,647,193.80
Security projects	1,500,000	3,019,378.00
Roads projects	2,200,000	4,999,464.50
Sports projects	800,000	595,000
Environment projects	1,168,031	699,264
Emergency projects	6,655,000	5,039,980
Total	45,374,379	38,985,835

1.1.1.1.1.1.8 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	21,600	14,400
Total	21,600	14,400

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.9 ACQUISITION OF ASSETS

Non Financial Assets

Refurbishment of Buildings
 Purchase of Office Furniture and General Equipment
 Purchase of Specialised Plant, Equipment and Machinery

2014 - 2015
 Kshs

2013 - 2014
 Kshs

350,000
 350,000
 600,000

Total

1,300,000



KITUI CENTRAL CONSTITUENCY
 DEVELOPMENT FUND
 P O. Box 732 90200,
 KITUI

Date:

CONSTITUENCIES DEVELOPMENT FUND – KITUI CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.10 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Constituency web development	500,000	

500,000

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>National Bank, A/C No. 01001052093400</i>	60,422,436	11,416,137.15
Total	60,422,436	11,416,137.15

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	11,416,137.15	679,091.60
Total	11,416,137.15	

KITUI CENTRAL CONSTITUENCY
DEVELOPMENT FUND
P.O. Box 732 90200,
KITUI
Date: 28/06/15



15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities	34,300,000	
Amounts due to other grants and other transfers	14,490,262.92	
		<u>48,790,262.92</u>

KITUI CENTRAL CONSTITUENCY
DEVELOPMENT FUND
P.O. Box 732 80200.
Date: 28/06/16



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land ,Buildings and structures	3,600,000	3,600,000
Transport equipment	3,087,000	3,087,000
Office equipment, furniture and fittings	1,117,500	767,000
ICT Equipment, Software and Other ICT Assets	718,041	718,041
Other Machinery and Equipment	600,000	-
Total	9,122,541	8,172,041