

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



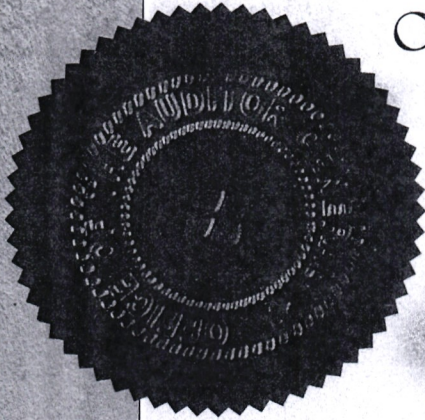
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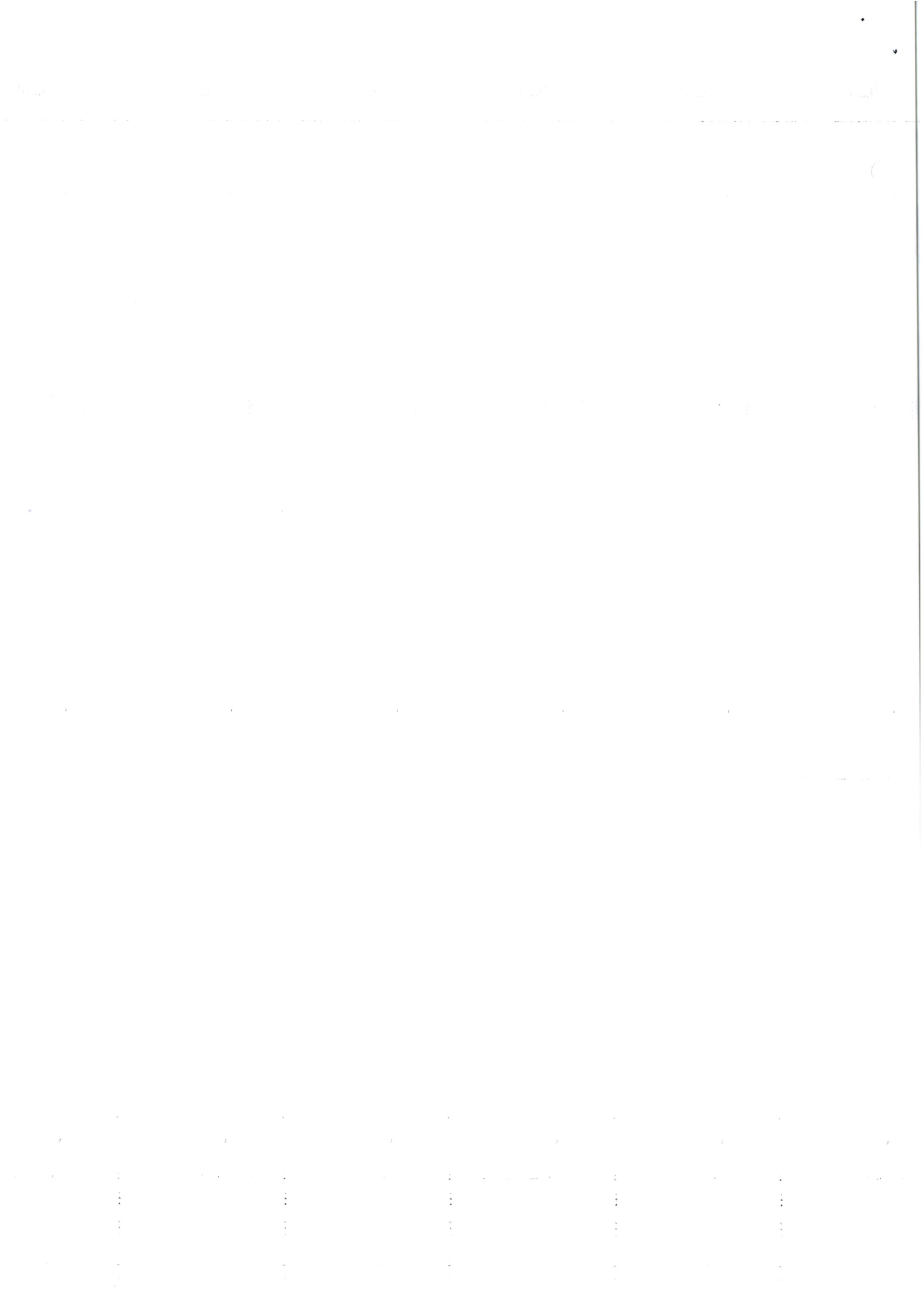
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KILOME CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2015







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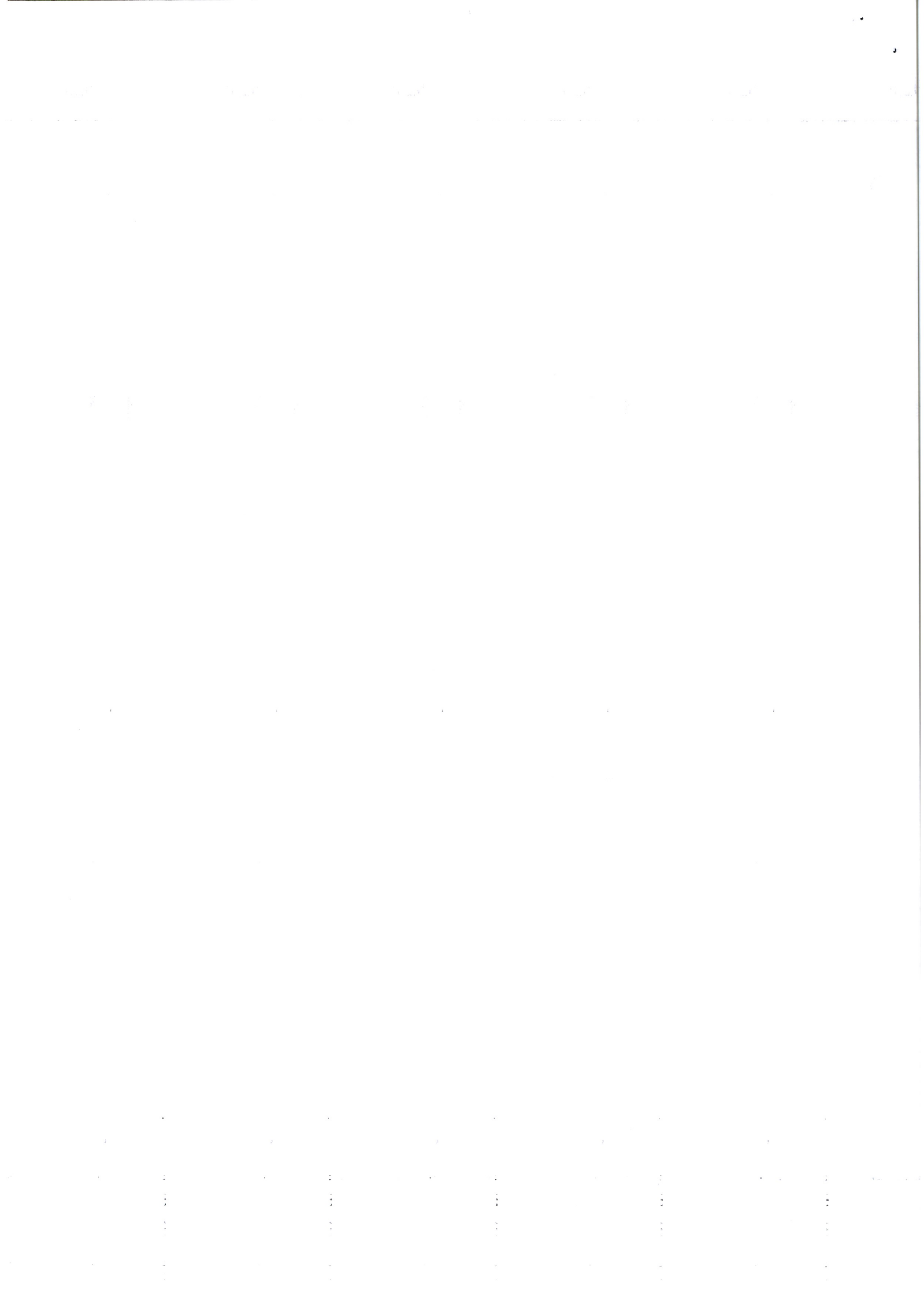
**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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





**CONSTITUENCY DEVELOPMENT FUND – KILOME CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

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

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 specific portion of the National Annual Budget is devoted to the constituencies for purposes of infrastructure development, wealth creation and in fight against poverty at the constituency level.

**(b) Key Management**

The *KILOME 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>George Malinga</b>
3.	Accountant	<b>Richard Muturi</b>
4.		

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 163-90134 Yoani Salama  
CDF OFFICE BLOCK  
MUKAA SUB-COUNTY HEADQUARTERS  
Kilome, KENYA



**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**

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**For the year ended June 30, 2015**

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**(e) KILOME CDF Contacts**

Telephone: 0735825290

E-mail: [cdfkilome@cdf.go.ke](mailto:cdfkilome@cdf.go.ke)

Website:

**(f) KILOME CDF Bankers**

1. Kenya Commercial Bank  
Emali Branch  
Acc. No. 1124880895  
P.O Box 9  
Emali

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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





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

Kilome is a constituency located in Makueni County with a strategic vision “to be the leading (public) institution in the management of developed funds”. The constituency expects to achieve its vision by its mission “to provide leadership and policy direction in the optimal utilization of the constituency development fund for equitable development and poverty reduction at the community level”. In this respect, Kilome CDF is funded by the Constituency Development Fund to disbursement funds towards achieving the development agenda within the constituency in the sector of Education, Health, Water, Security, Roads and others (sports, environment, emergency and bursary).

During the financial year 2014-2015, Kilome CDF received from the CDF Board all funds requested for totalling to sh.99,744,252. The last grant for the financial year sh.29,872,126.20 was received at the end of the financial year meaning that it was to be spent the beginning of the next financial year 2015/16.

The overall budget performance against actual utilization for the current year was on average at 85%. Compensation to employees performed at 78%, use of goods and services 94%, committee expenses 84%, transfer to other government units 69%, other grants and transfers 83%, social security benefits 98%, acquisition of assets 87% and other payments (KENAO and strategic plan) 88%. By the end of the financial year compensation to employees utilized 78% of the annual budget leaving a 22% wage bill budget which will be used to pay staff salaries for the next two months (July and August 2015). The budget sh.30,000 was based on the old NSSF deduction rates but sh.87,525 was paid based on the new NSSF rates as per the new NSSF act 2013. To meet the shortfall in the NSSF budget, an application was approved by the CDF Board that reallocated sh.50,000 from administration committee expenses to NSSF. After the reallocation of sh.50,000 thus NSSF utilized 98%.

Use of technology and implementing CDF board policies was a Key success factor for Kilome CDF. During the year a note book computer was purchased including installing a Kilome CDF notice board and office sign posts. The administration purchase of furniture & equipment budget utilized 87%. Of sh.500,000 which was budgeted sh.420,000 of the same budget was reallocated to Administration goods and services upon CDF Board’s approval.

The year saw sh.32,675,190 as the balance for transfer to other government units (primary, secondary school and health). Out of this budget sh.3,000,000 (each sh.1.5 million from Kiu and Mulumini secondary) was reallocated to construction of Kalembwani drift upon CDF boards approval. A further sh.500,000 was reallocated from Mbukuni dispensary to rehabilitation of Ulu no.3 borehole. However, transfer to other government units had a 69% utilization.

Other grants and transfers comprised of bursaries, water, security, roads and emergency projects that had a utilization rate of 83%. Kilome CDF had budgeted for KENAO audit fees sh.500,000 and preparation of 5 year strategic plan in other payments. The amount for KENAO had not been submitted to KENAO by 30<sup>th</sup> June 2015 after a circular was received from CDF Board.

The overall utilization of CDF funds for FY 2014-2015 had overall improved as compared to FY 2013-2014. The surplus or unutilized funds for FY 2014-2015 was sh.-2,435,850 as compared to FY sh.34,312,256 for FY2013-2014. Team work, policy direction, involvement of GoK technical departments in project implementation, administrative efficiency and effectiveness internally played a key role towards achieving an average overall utilization of 84%.





**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**

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Success towards utilization of project funds did not go unrewarded without achieving completed projects. Key achievement in project implementation were witnessed from the completion of Kamuthini water project, pipeline & distribution of various water systems within, preparation of a 5 year strategic plan, construction of classrooms including new school like St. Regina Kiou secondary school, Ulu secondary school and Sultan Hamud secondary school, Also completion of Kea primary school and AIC Malili township primary school was a memorable success including a design and installation of a standard CDF sign post for all Kilome CDF project. It was worth noting that Kilome CDF had to reallocate sh.3.5 million that was utilized in preparing a 5 year strategic plan. Projects could not be efficiently and effectively implemented without a strategic plan 2015 to 2019 which was also a GoK requirement.

The shift towards national government project priorities verses county government priorities was an emerging issue in CDF that meant that GoK technical department were now to design project vitals both in terms of independent as the main project and dependent as sub-projects. For example, education was a national government designated project and water was a county government designated project. Both projects spelled different administrative units. To overcome the challenge of what project belongs where, a complete project would mean a classroom block as an independent project that had a water system within the school as a sub-project. Further, for CDF to implement a project designated as county project an agreement had to be signed between CDF and county. A crucial challenge was that some of these agreements were to be gauged on political good will.

Last but not the least, I acknowledge that our systems did not maintain ledger accounts but managed a District treasury cash book and a CDF annual expenditure returns. I now forward the Kilome CDF financial statements for FY 2014-2015 and appreciate the inputs of the CDFC's intriguing financial statement meeting on 25-7-15, the fiduciary duty of the district treasury and the oversight role of CDF Board Nairobi. My deepest gratitude goes to Hon. Regina Ndambuki Member of Parliament Kilome Constituency. It is through the efforts of the aforementioned team that these financial statements have been a success.



Sign

**CHAIRMAN CDFC**





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

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**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 *KILOME 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 (*KILOME 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 (*name of the 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 *KILOME 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<sup>TH</sup> June 2015.



CDF MANAGER



DISTRICT ACCOUNTANT





# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund – Kilome Constituency set out on pages 6 to 27, 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, 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 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) 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 the 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 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

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



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 Budgetary Control and Performance

The financial statements for the year under review shows that Kilome Constituency Development Fund was allocated a total of Kshs. 99,144,252 by the Constituency Development Fund Board for use during the year under review. However, a total of Kshs.102,180,102 was spent resulting in a net over-expenditure of Kshs.3,035,850 as shown below:

Name of Project	Amount Allocated Kshs.	Actuals Kshs.	Variance- Actuals less Budget Kshs.
Primary School Projects	10,987,931.00	8,952,931	(2,035,000.00)
Secondary School Projects	17,450,000.00	16,339,500.00	(1,110,500.00)
Water and Institution Projects	35,300,000.00	30,519,295.00	(4,780,705.00)
Sports Activities	729,069.00	0	(729,069.00)
Security Projects	1,000,000.00	100,000.00	(900,000.00)
Environmental Projects	400,000.00	0	(400,000.00)
<b>Total Under Expenditure</b>	<b>65,867,000.00</b>	<b>55,911,726</b>	<b>9,955,274.00</b>
Administration/Recurrent /M&E/Capacity Building/Strategic Planning/Acquisition of Assets	8,976,993.00	13,221,497.00	4,244,504.00
Bursary/CATs/Mocks	6,750,000.00	9,319,000.00	2,569,000.00
Health Projects	5,150,000.00	7,382,759.00	2,232,759.00
Roads Projects	7,000,000.00	10,000,000.00	3,000,000.00
Emergency	5,400,259.00	6,345,120.00	944,861.00
<b>Total Over Expenditure</b>	<b>33,277,252.00</b>	<b>46,268,376.00</b>	<b>12,991,124.00</b>
<b>Net Expenditure</b>	<b>99,144,252.00</b>	<b>102,180,102.00</b>	<b>3,035,850</b>



Included in the total actual expenditure of Kshs. 102,180,102 were five items with an over – expenditure totaling to Kshs.12,991,124. However, no supplementary budget was made available to cover the over-expenditure.

Further, included in the total actual expenditure of Kshs. 102,180,102 were six items that recorded under – expenditure totaling to Kshs. 9,955,274 as at 30 June 2015. The under – expenditure denied the residents of Kilome Constituency equivalent value in public services which they had expected to receive in the year under review.

## 2.0 Project Implementation and unsupported payments

The projects' budget was categorized into various sectors namely Emergency, Sports, Bursary, Education, Health, Roads, Environment, and Water.

Review of the project implementation status report for 2014/2015 revealed that 43 projects were completed and work on eighteen (18) projects had not commenced while six (6) projects were ongoing as shown below:

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of Projects
Education	Completed	28,887,931	28,887,931	31
	Ongoing	5,000,000	5,000,000	5
	Not started	3,000,000	-	2
	Sub Total	36,887,931	33,887,931	38
Bursary	Completed	6,750,000	6,750,000	3
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	6,750,000	6,750,000	3
Health	Completed	3,600,000	3,600,000	4
	Ongoing	-	-	-
	Not started	2,750,000	-	3
	Sub Total	6,350,000	3,600,000	7
Water	Completed	3,500,000	3,500,000	2
	Ongoing	-	-	-



		-	-	
	Not started	33,300,000	-	13
	Sub Total	36,800,000	3,500,000	15
Roads Bridges	Completed	-	-	-
	Ongoing	-	-	-
	Not started	700,000	-	1
	Sub Total	700,000	-	1
Environment	Completed	400,000	400,000	1
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	400,000	400,000	1
Sport	Completed	729,069	729,069	1
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	729,069	729,069	1
Other	Completed	1,000,000	1,000,000	1
	Ongoing	-	-	-
	Not started	-	-	-
	Sub Total	1,000,000	1,000,000	1
	<b>Grand Total</b>	<b>89,617,000</b>	<b>49,867,000</b>	<b>67</b>

From the above analysis, out of the 67 projects, 18 projects with a total allocation of Kshs. 39,050,000 had not yet commenced as at 30 June 2015 and therefore the residents did not receive services due from the projects benefits. Further, it was not possible to ascertain that the CDF would implement all projects it had budgeted for.

Further, total disbursements balance of Kshs. 49,867,000 shown in the implementation status, report differed from the actual disbursements of Kshs.102,180,102 disclosed in the financial statement as at 30 June 2015 resulting in an unreconciled difference of Kshs. 52,313,102.

In addition, while the budget shows that the roads project was allocated Kshs.7,000,000, the financial statements reflect actual expenditure amounting to Kshs.10,000,000. However, the project implementation status indicates that only Kshs.700,000 was budgeted for roads thus leading to a variance of Kshs. 6,300,000.

In the circumstance, the true status of the Fund's projects as at 30 June 2015 could not be confirmed.

### **3.0 Unsupported Expenditure**

#### **3.1 Emergency Funded Projects**

The approved budget for Kilome CDF for 2014/2015 amounted to Kshs.5,400,259 for emergency expenses. However, a total of Kshs.6,345,120 was spent on various emergency projects. However, no expenditure returns were submitted in regard of the projects costing a total of Kshs. 1,100,000.

In the circumstances, the propriety of the expenditure totalling Kshs.6,345,120 reportedly incurred on emergency projects in the year under review could not be confirmed.

#### **3.2 Kamuthini Borehole Water Project**

During the financial year under review, Kamuthini Borehole Water Project planned to cater for two secondary schools was funded by the CDF at a total cost of Kshs.5,100,000 in two phases budgeted to cost Kshs.3,552,268 and Kshs.2,674,195 respectively. However, physical verification made in March 2016 revealed that phase 1 of the project was excluded at Mukaa Secondary School but no water was flowing to the end point at th school.

In the circumstance, the propriety of the expenditure amounting to Kshs.5,100,000 incurred under Kamuthini Borehole Water Project could not be confirmed.

#### **3.3 Katilini Dam Water Project**

During the year under review, the Constituency Development Fund carried installed water pump and a water distribution line for Katilini Dam Water Project at a cost of Kshs.1,650,413.

However, physical verification carried out in March 2016 revealed that the dam, pump house and the accessories did not exist. The CDF management alleged that they were washed away by Elnino rains that occurred in the area during the year under review. Apparently, the County Government of Makueni took up the rehabilitation of the dam and installed the equipments at the site. In the circumstance, the propriety of expenditure totalling to Kshs.1,650,413 incurred on the water dam project could not be confirmed.

### **4.0 Cash and Cash Equivalents**

The financial statements for the year under review reflected a cash and cash equivalents balance of Kshs.32,377,951 which comprised of cash at bank of Kshs.32,384,651 and an unexplained and un-analyzed outstanding imprests balance of Kshs.6,700. Further, the bank reconciliation statement as at 30 June 2015 reflected payments in the cash book not yet reflected in the bank (unpresented cheques) totalling to Kshs.5,034,447 which included cheques worth Kshs.1,851,654 which have been outstanding for more than six months.



In the circumstances, the accuracy of the cash and cash equivalents balance Kshs.32,377,951 as at 30 June 2015 could not be confirmed.

### **5.0 Prior Year Adjustments**

As reported in Note 14 of the financial statements, the Fund did a prior-year adjustment of Kshs.8,114,448 on the other payments balance relating to the year 2013/2014. However, vouchers supporting the adjustment were not presented for audit review. In the circumstance, the prior-year adjustments amounting to Kshs.8,114.448 could not be confirmed.

### **6.0 Non Compliance with the Prescribed Format.**

The cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS) requires that a report on follow – up of auditor recommendations form part of the financial statements.

However, although the Fund had an adverse opinion in 2013/2014, no report on the progress of follow-up on 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 statement presentation format presented by Kenya Public Sector Accounting Standards.

### **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 – Kilome Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



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

**Nairobi**

**18 November 2016**

**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**

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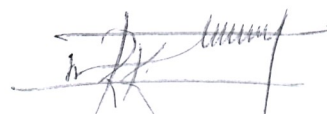
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	99,744,252.00	121,328,175.00
Proceeds from Sale of Assets	2		
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>99,744,252.00</b>	<b>121,328,175.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,135,616.00	1,245,711.00
Use of goods and services	5	4,238,688.00	3,649,031.00
Committee Expenses	6	4,140,418.00	4,110,220.00
Transfers to Other Government Units	7	32,675,190.00	11,125,000.00
Other grants and transfers	8	56,283,415.00	58,251,309.00
Social Security Benefits	9	87,525.00	11,200.00
Acquisition of Assets	10	119,250.00	0.00
Other Payments	11	3,500,000.00	0.00
<b>TOTAL PAYMENTS</b>		<b>102,180,102.00</b>	<b>78,392,471.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(2,435,850.00)</b>	<b>42,935,704.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KILOME CDF financial statements were approved on 25<sup>th</sup> July 2015 and signed by:



**Chairman - CDFC**



**Fund Account Manager**






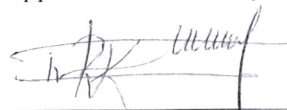
**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**  
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**For the year ended June 30, 2015**

**V. STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	32,384,651.00	34,820,501.00
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C	(6,700.00)	509,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>32,377,951.00</b>	<b>35,329,501.00</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	34,813,801.00	508,245.00
Surplus/Deficit for the year		(2,435,850.00)	42,935,704.00
Prior year adjustments	14	0.00	(8,114,448.00)
<b>NET FINANCIAL POSITION</b>		<b>32,377,951.00</b>	<b>35,329,501.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KILOME CDF financial statements were approved on 25<sup>th</sup> July 2015 and signed by:

  
 \_\_\_\_\_  
**Chairman - CDFC**

  
 \_\_\_\_\_  
**Fund Account Manager**

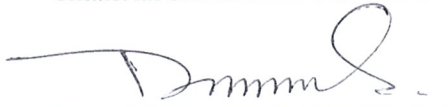


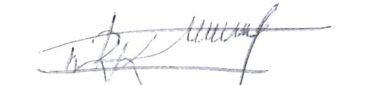
**CONSTITUENCY DEVELOPMENT FUND- KILOME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**VI. STATEMENT OF CASH FLOW**

		2014 – 2015	2013 – 2014
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	99,744,252.00	121,328,175.00
Other Receipts	3	0	0
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(1,135,616.00)	(1,245,711.00)
Use of goods and services	5	(4,238,688.00)	(3,649,031.00)
Committee Expenses	6	(4,140,418.00)	(4,110,220.00)
Transfers to Other Government Units	7	(32,675,190.00)	(11,125,000.00)
Other grants and transfers	8	(56,283,415.00)	(58,251,309.00)
Social Security Benefits	9	(87,525.00)	(11,200.00)
Other Payments	11	(3,500,000.00)	(8,114,448.00)
Outstanding Imprests			(509,000.00)
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>(2,316,600.00)</b>	<b>(34,312,256.00)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(119,250.00)	(0.00)
<b>Net cash flows from Investing Activities</b>		<b>(119,250.00)</b>	<b>(0.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(2,435,850.00)</b>	<b>34,312,256.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	<b>34,820,501.00</b>	<b>508,245.00</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>32,384,651.00</b>	<b>34,820,501.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KILOME CDF financial statements were approved on 25<sup>th</sup> July 2015 and signed by:

  
 \_\_\_\_\_  
**Chairman CDFC**

  
 \_\_\_\_\_  
**Fund Account Manager**



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 Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	99,744,252		99,744,252	99,744,252		100%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL</b>	<b>99,744,252</b>		<b>99,744,252</b>	<b>99,744,252</b>		
<b>PAYMENTS</b>						
Compensation of Employees	1,230,000	232,538	1,462,538	1,135,616	326,922	78%
Use of goods and services	3,892,993	623,831	4,516,824	4,238,688	278,136	94%
Committee Expenses	3,324,000	1,632,836	4,956,836	4,140,418	816,418	84%
Transfers to Other Government Units	33,587,931	13,732,759	47,320,690	32,675,190	14,645,500	69%
Other grants and transfers	56,679,328	10,887,847	67,565,175	56,283,415	11,283,760	83%
Social Security Benefits	30,000	59,095	89,095	87,525	1,570	98%
Acquisition of Assets	500,000	-379,300	136,839	119,250	1,450	87%
Other Payments	500,000	3,500,000	4,000,000	3,500,000	500,000	88%
<b>TOTALS</b>	<b>99,744,252</b>	<b>30,289,606</b>	<b>130,047,997</b>	<b>102,180,102</b>	<b>27,853,756</b>	<b>85%</b>

The KILOME CDF financial statements were approved on 25<sup>TH</sup> July 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.





**CONSTITUENCIES DEVELOPMENT FUND – KILOME CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

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*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**

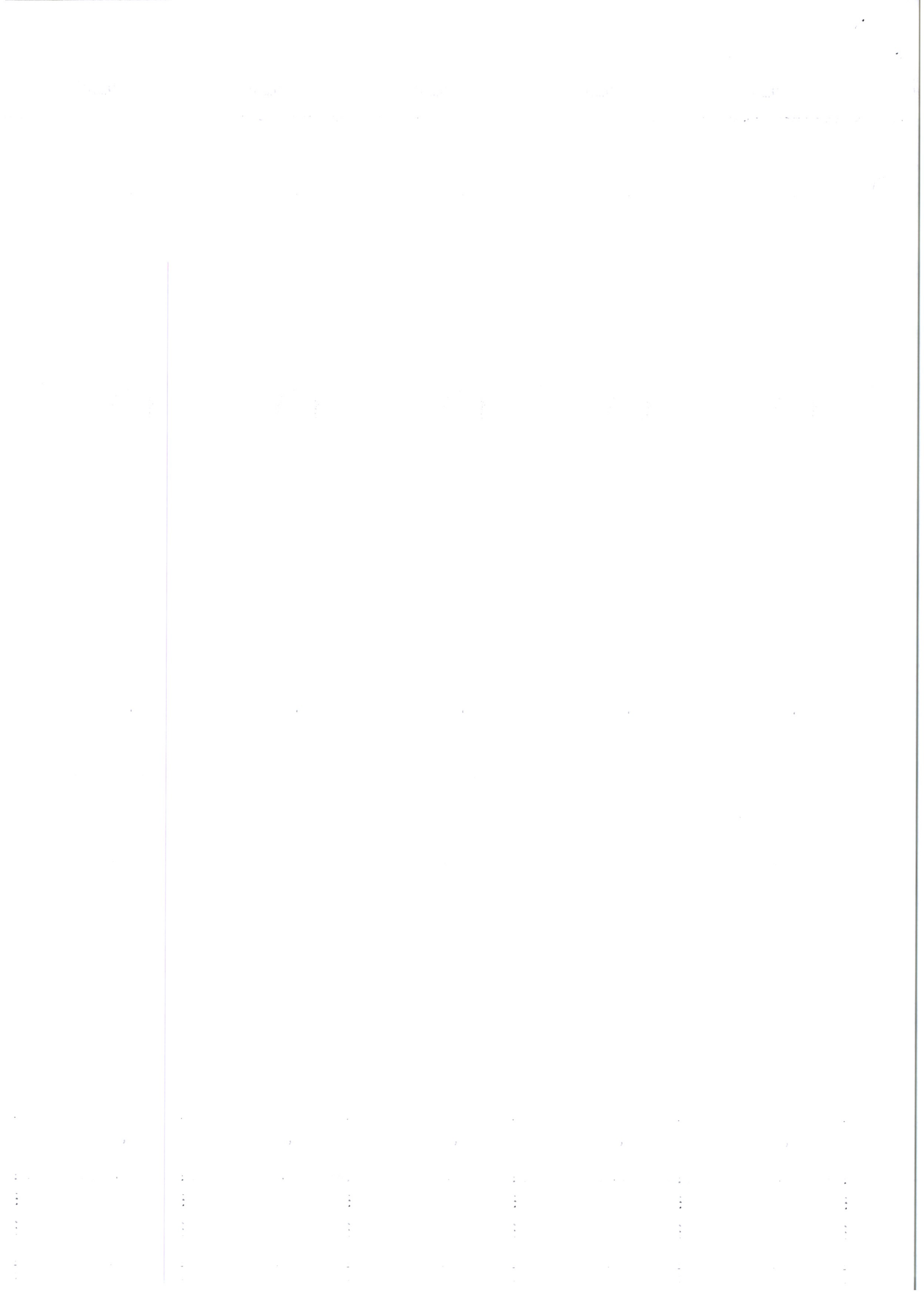
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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 – KILOME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**IX. 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 A796084	29,872,126.20	
AIE NO A796774	9,974,425.00	
AIE NO A796935	20,000,000.00	
AIE NO A796542	14,961,637.80	
AIE NO A759588	24,936,063.00	
AIE NO A750047		41,859,798.00
AIE NO A711966		25,906,532.00
AIE NO A709858		2,000,000.00
AIE NO A709807		5,200,000.00
AIE NO A654402		46,361,845.00
<b>TOTAL</b>	<b>99,744,252</b>	<b>121,328,175.00</b>

**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	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



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# CONSTITUENCIES DEVELOPMENT FUND – KILOME CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 1.1.1.1.1.1.3 OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

### 1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,071,616.00	1,245,711.00
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	60,000.00	0
Transport allowance	0	0
Leave allowance	4,000.00	0
Gratuity	0	0
Other personnel payments	0	0
<b>Total</b>	<b>1,135,616.00</b>	<b>1,245,711.00</b>





# CONSTITUENCIES DEVELOPMENT FUND – KILOME CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2015

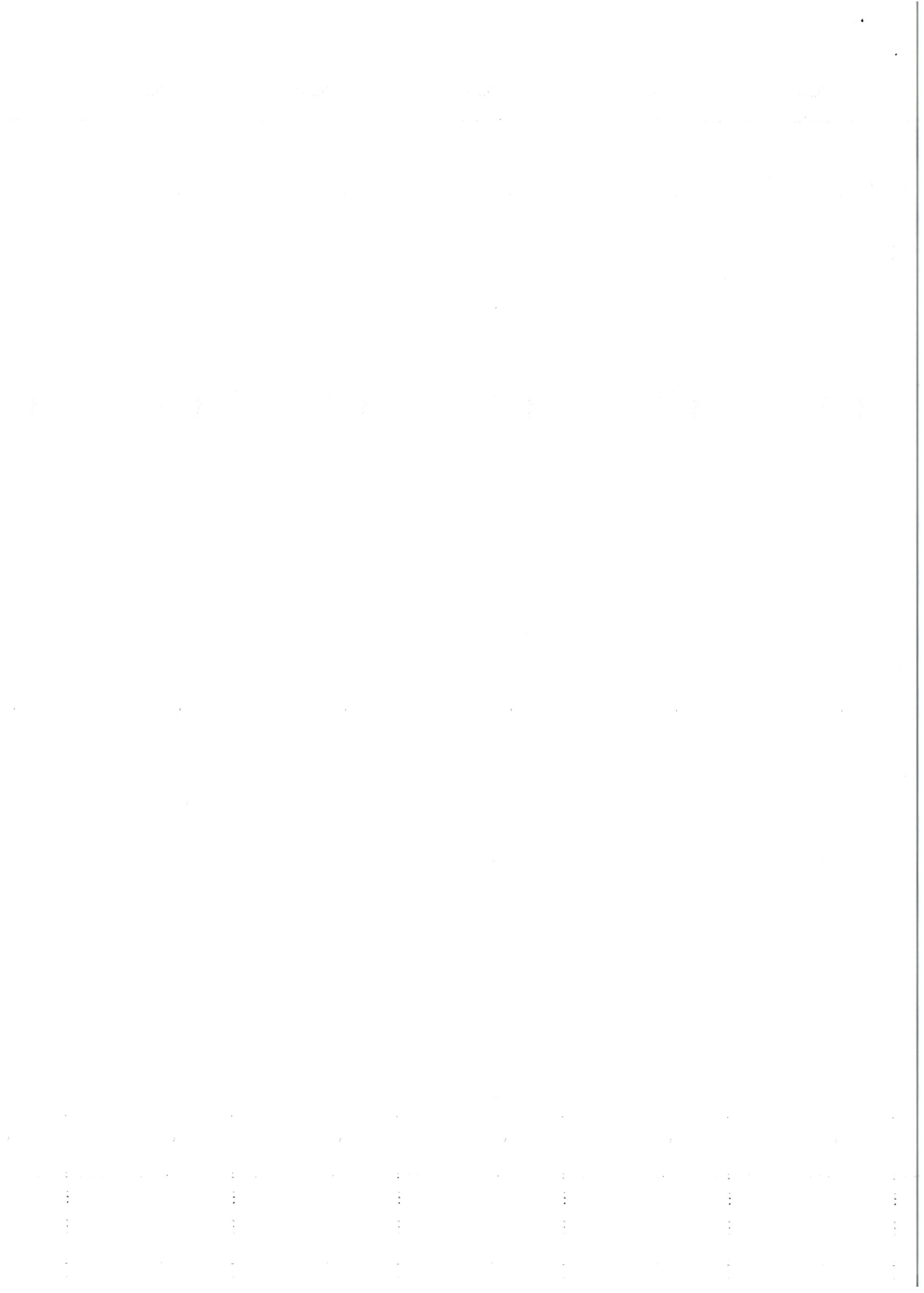
NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	610,446.00	101,761.40
Communication, supplies and services	949,250.00	0
Domestic travel and subsistence	568,922.00	2,701,870.00
Printing, advertising and information supplies & services	240,007.00	212,800.00
Rentals of produced assets	0.00	0
Training expenses	592,328.00	0
Hospitality supplies and services	0.00	0
Insurance costs	0.00	0
Specialized materials and services	0.00	0
Fuel , Oil & Lubricants	443,500.00	0
Office and general supplies and services	800,235.00	39,000.00
Other operating expenses	0.00	474,400.00
Routine maintenance – vehicles and other transport equipment	10,000.00	0
Routine maintenance – other assets	24,000.00	119,200.00
<b>Total</b>	<b>4,238,688.00</b>	<b>3,649,031.40</b>

### 1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	4,140,418.00	1,550,000.00
Other committee expenses	0.00	2,560,220.00
<b>Total</b>	<b>4,140,418.00</b>	<b>4,110,220.00</b>



**CONSTITUENCIES DEVELOPMENT FUND – KILOME CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities		
Transfers to primary schools	8,952,931.00	5,850,000.00
Transfers to secondary schools	16,339,500.00	4,975,000.00
Transfers to tertiary institutions	0.00	300,000.00
Transfers to health institutions	7,382,759.00	0.00
<b>TOTAL</b>	<b>32,675,190.00</b>	<b>11,125,000.00</b>

**1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – Secondary schools	5,717,000.00	2,498,500.00
Bursary – Tertiary institutions	2,107,000.00	1,000,000.00
Bursary – special schools	0.00	255,000.00
Mock & CAT	1,495,000.00	0.00
Water projects	30,519,295.00	41,841,879.00
Agriculture projects	0.00	0.00
Electricity projects	0.00	0.00
Security projects	100,000.00	8,118,465.00
Roads projects	10,000,000.00	1,973,825.00
Sports projects	0.00	0.00
Environment projects	0.00	0.00
Emergency projects	6,345,120.00	2,563,640.00
<b>Total</b>	<b>56,283,415.00</b>	<b>58,251,309.00</b>

**1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Employer contribution to NSSF	87,525.00	11,200.00
<b>Total</b>	<b>87,525.00</b>	<b>11,200.00</b>



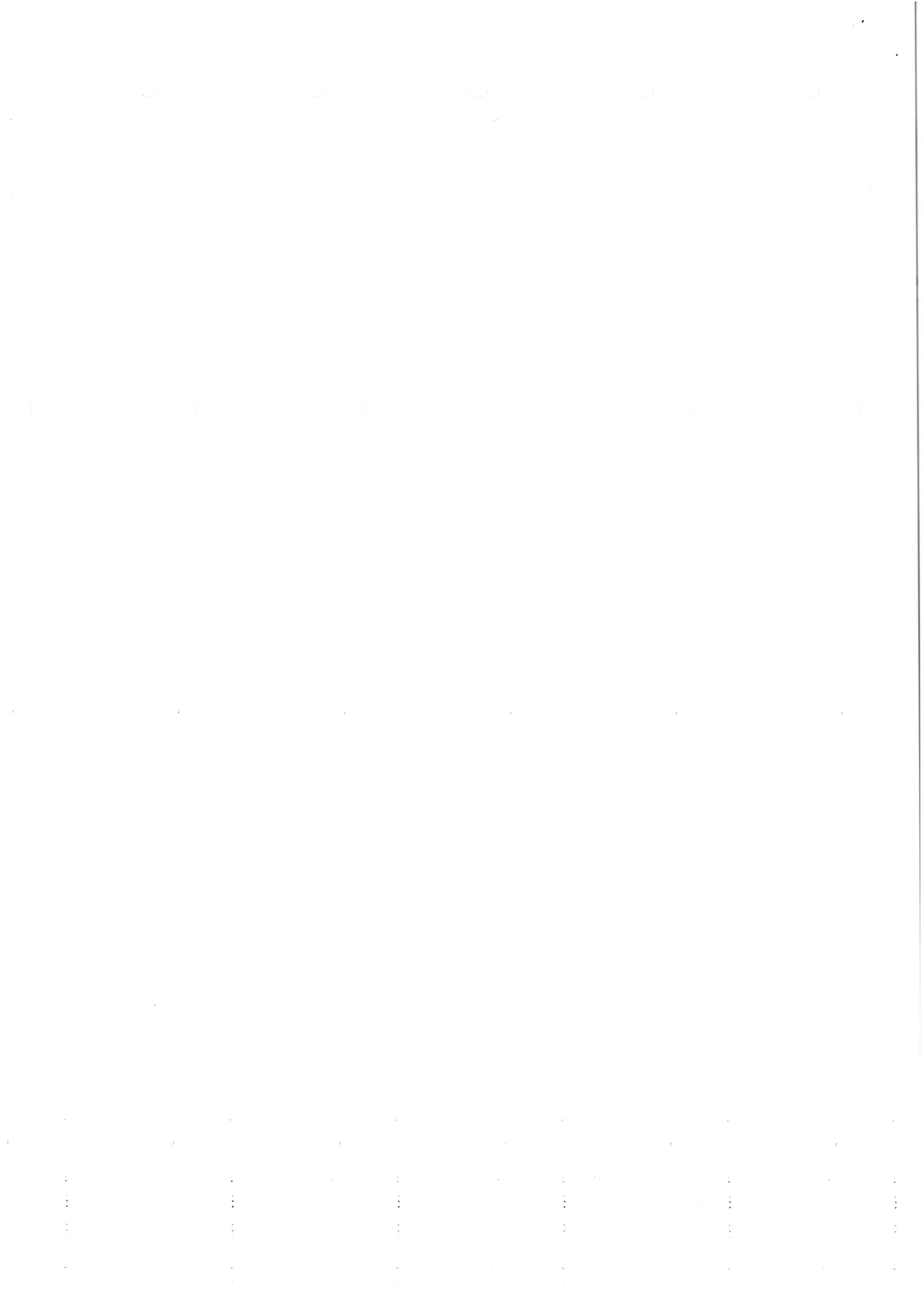


**CONSTITUENCIES DEVELOPMENT FUND – KILOME CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.10 ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	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	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	84,250.00	0
Purchase of ICT Equipment, Software and Other ICT Assets	35,000.00	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
<b>Total</b>	119,250.00	0









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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12B: CASH IN HAND**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**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>	dd/mm/yy	0	0	(6,700)
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<b>Total</b>				<b>(6,700)</b>





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

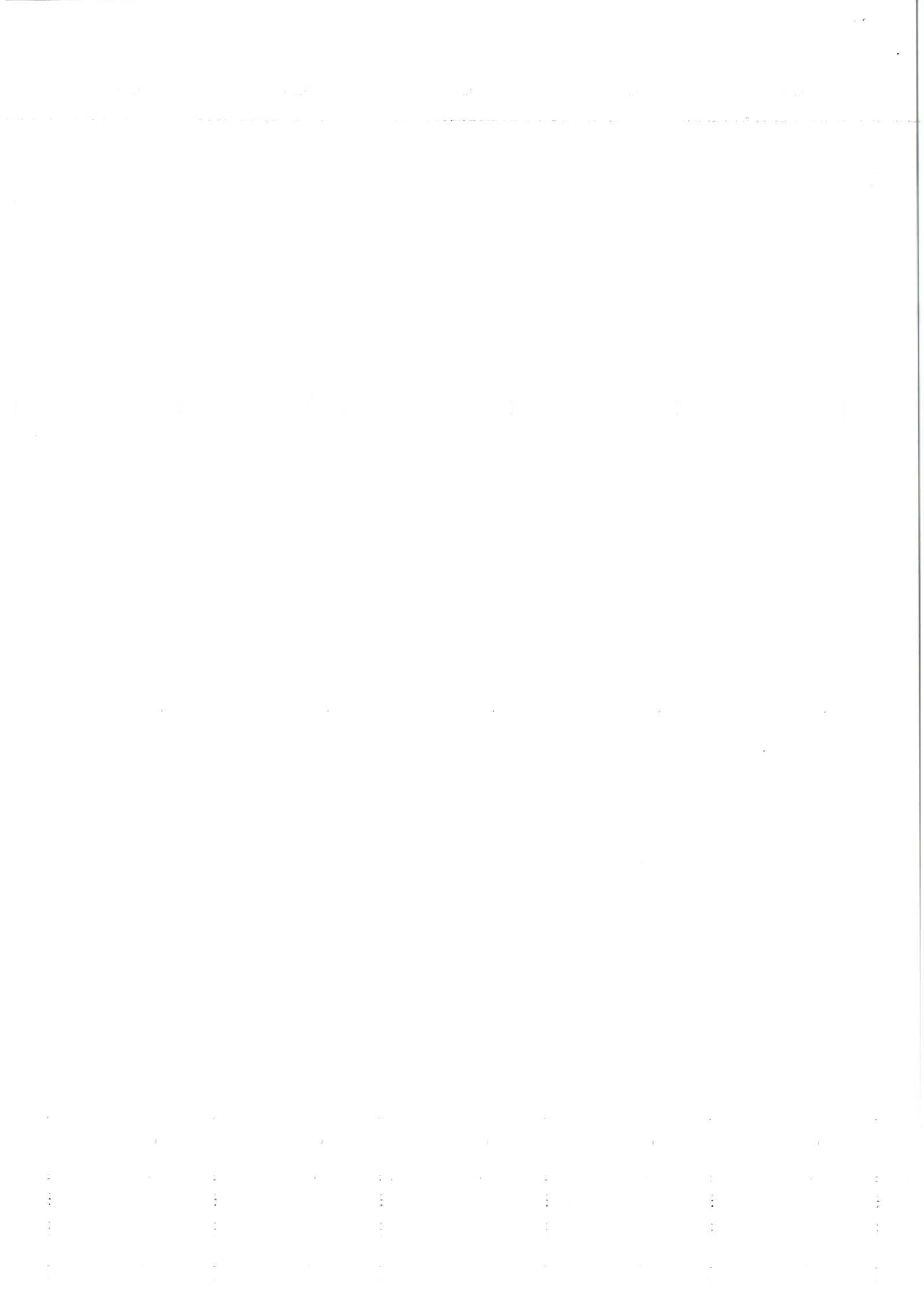
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	34,820,501.00	508,645.00
Cash in hand	0	0.00
Imprest	(6,700.00)	0.00
<b>Total</b>	<b>34,813,801.00</b>	<b>508,645.00</b>
<i>[Provide short appropriate explanations as necessary]</i>		

**14. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Imprest	0	-
Acquisition of Assets	0.00	(8,114,448.00)
<b>Total</b>	<b>0.00</b>	<b>(8,121,903.00)</b>



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

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2014 – 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	<u>0</u>	<u>0</u>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	14,604,500.00	0
Amounts due to other grants and other transfers (see attached list)	11,478,069.00	0
Others ( <i>specify</i> )	1,060,000.00	0
	<u>27,553,289.00</u>	<u>0</u>

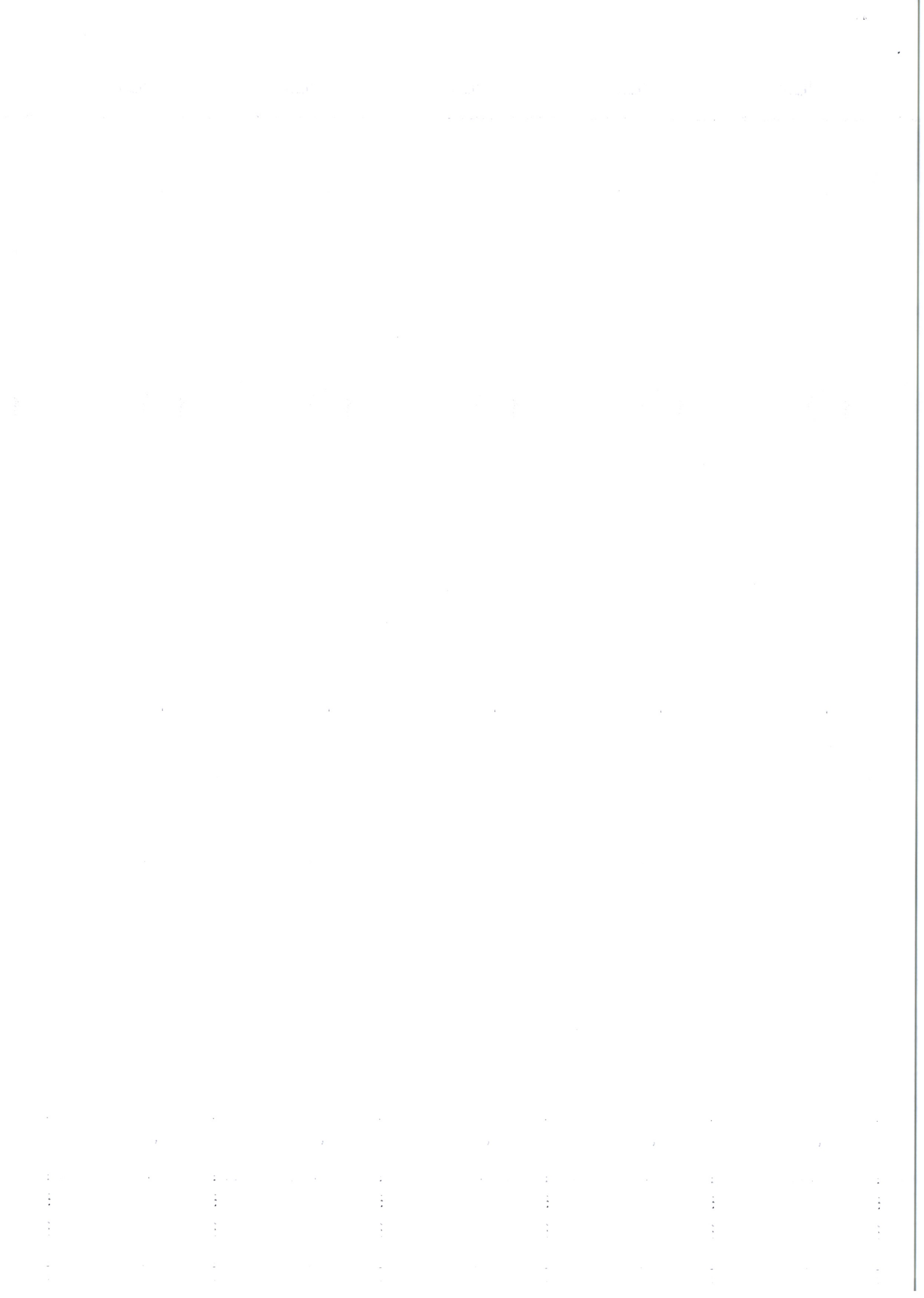




**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

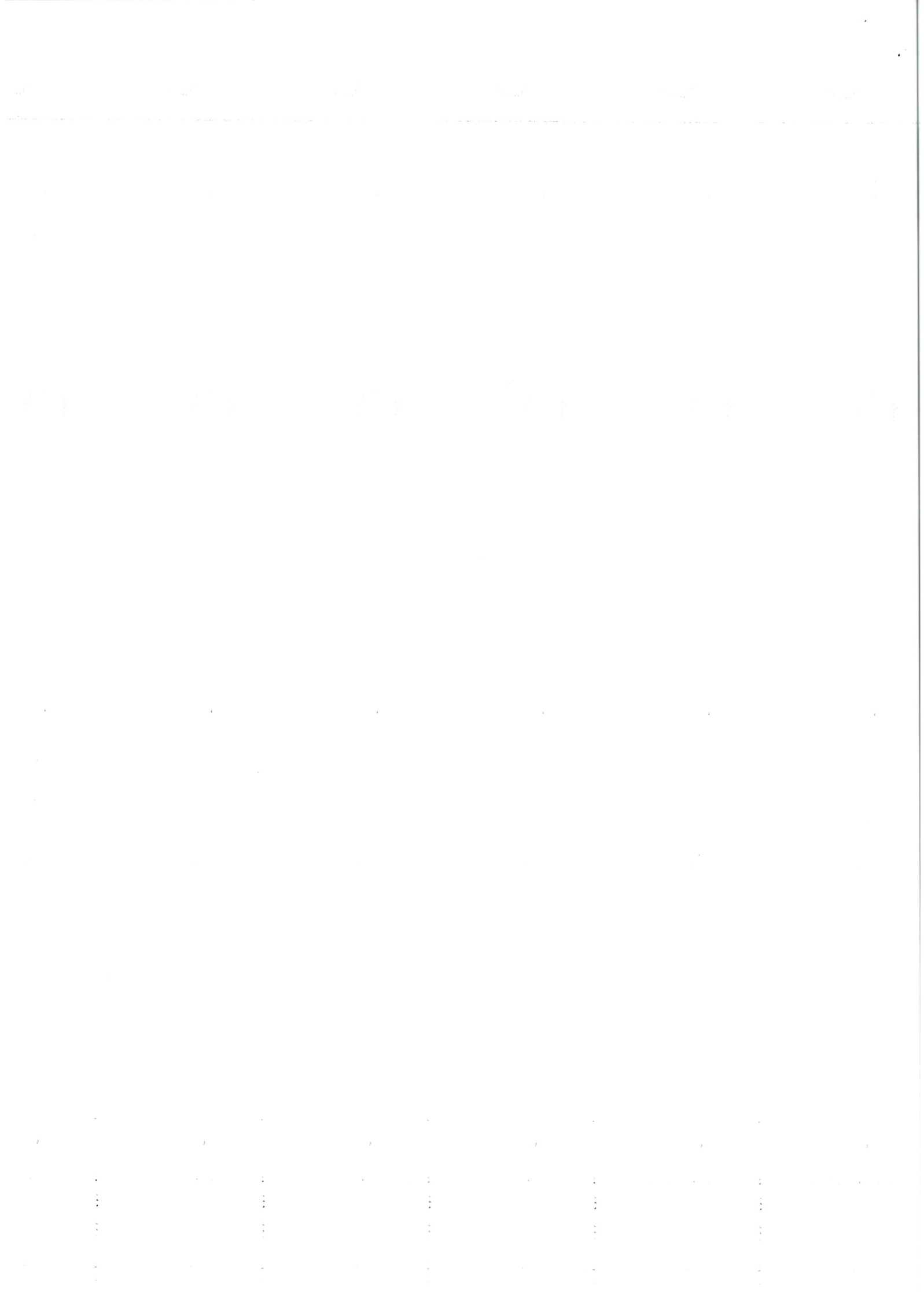
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7. Justina M. Muli	H		Start 1-1-15 to 2-1-18	0	29,595	0	Basic pay per month sh.24,662, gratuity 20% of basic pay
8. Arthur Nzomo	H		Start 1-1-15 to 2-1-18	0	29,595	0	Basic pay per month sh.24,662, gratuity 20% of basic pay
9. Janet K Mutungi	J		Start 1-1-15 to 2-1-18	0	35,904	0	Basic pay per month sh.29,918, gratuity 20% of basic pay
10. Esther M Mutuku	G		Start 1-1-15 to 2-1-18	0	20,034	0	Basic pay per month sh.16,692 gratuity 20% of basic pay
11. Mark N. Wambua	F		Start 1-5-15 to 3-5-18	0	5,256	0	Basic pay per month sh.13,140 gratuity 20% of basic pay
<b>Sub-Total</b>							
<b>Others (specify)</b>							
<b>Sub-Total</b>							
					120,384	0	





**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2015 (Kshs'000)**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
12.							
13.							
14.							
	Sub-Total				120,384	0	
	Grand Total						



ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1. Kasikeu education office	Completion of education office	400,000	Before 16-2-15	0	400,000	0	
2. Marwa primary school	Construction of 1 classroom	750,000		0	742,000	0	
3. Ngaamba primary school	Construction of 1 classroom	750,000		0	750,000	0	
4. Kilombo primary school	Construction of 1 classroom	750,000		0	750,000	0	
5. Kwale primary school	Construction of 1 classroom	750,000		0	8,000	0	
6. Thumbi primary school	Construction of 2 classroom	1,000,000		0	1,000,000	0	
7. Kwangumu primary school	Construction of a dormitory	1,000,000		0	985,500	0	
8. Mulumini primary school	Construction of dormitory	1,000,000		0	989,500	0	
9. Kwakiketi primary school	Renovation of 2 classrooms	500,000		0	490,500	0	
10. Mbukuni primary school	Renovation of 2 classrooms	500,000		0	490,500	0	
11. Kitonguni secondary school	Construction of 3 staff houses	1,000,000		0	985,500	0	
12. Kasikeu girls sec school	Construction of a storey block	1,200,000		0	1,200,000	0	
13. Ack st. Lukes Marwa secondary	Construction of Admin block	500,000		0	500,000	0	

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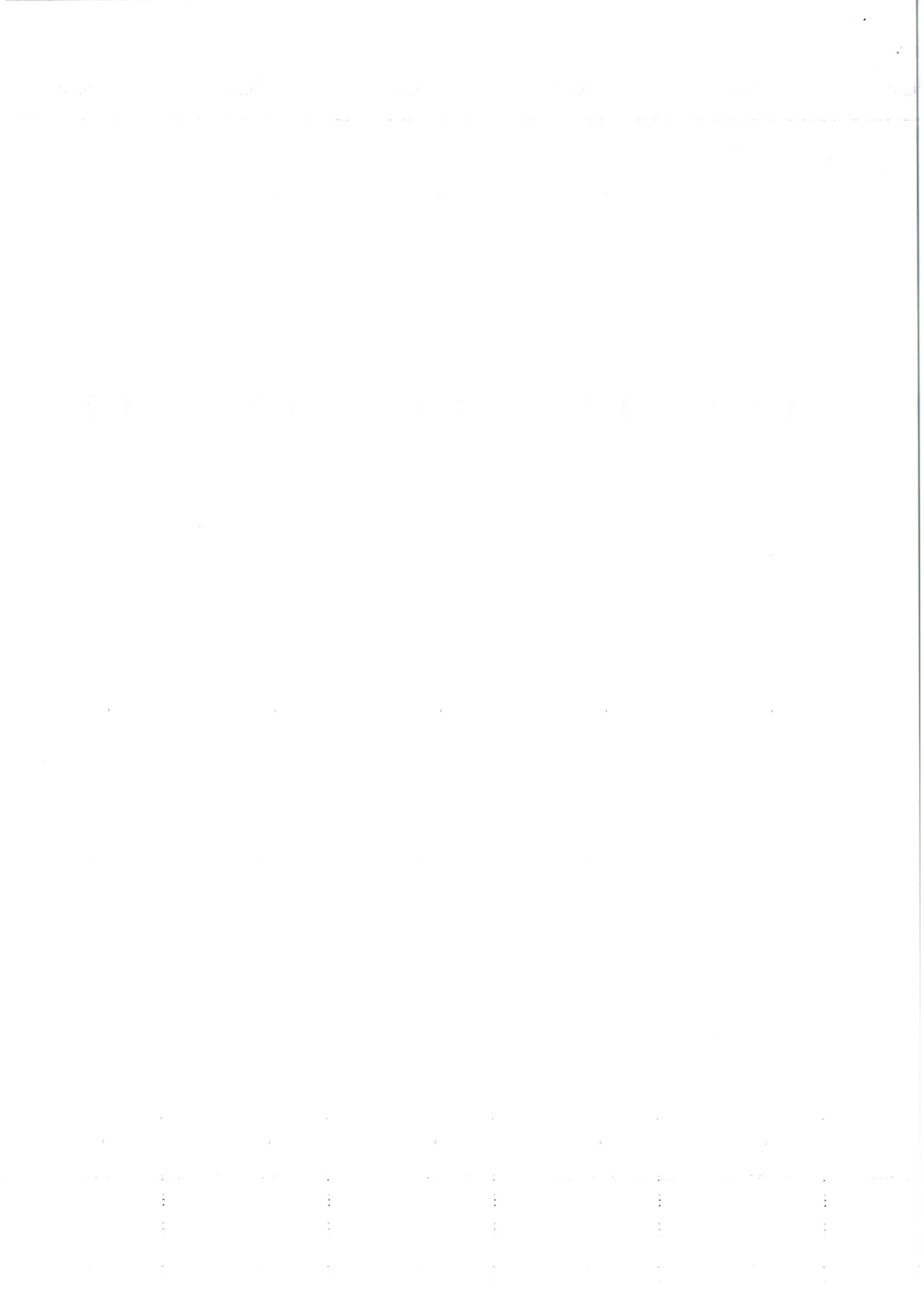


NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

14. Maiani SA girls sec	Construction of staff house	750,000		0	739,500	0
15. AIC Nyayo girls secondary	Construction of dormitory	1,000,000		0	989,500	0
16. Bishop Ngala	Equip science laboratory	700,000		0	700,000	0
17. Mbukumi dispensary	Construction of staff house - Toilets	200,000		0	192,000	0
18. Muua Rural Health Centre	Construction of staff house	500,000		0	492,000	0
19. Uvete Dispensary	Purchase of mortuary equipment - cold room	1,500,000		0	1,500,000	0
20. Kwale dispensary	Construction of staff house	700,000		0	700,000	0
	<b>Sub-Total</b>	<b>15,450,000</b>			<b>14,604,500</b>	<b>0</b>
	<b>Amounts due to other grants and other transfers</b>					
21. Katilini Dam water project	Installation of pump and water distribution	2,500,000		0	825,500	0
22. Enzai-Mkaa Market water project	Construction of water kiosk and distribution to enzai primary	600,000		0	600,000	0
23. Kwa eka borehole SHG	Construction of pipeline water distribution	1,000,000		0	830,500	0
24. Kitheini borehole	Drilling and equipping of borehole	3,200,000		0	2,931,000	0
25. Kamuthini borehole	Construction of pipeline- water distribution	2,000,000		0	256,000	0
26. Ulu No.3 borehole	Construction of pipeline-water distribution	1,200,000		0	906,000	0



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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For the year ended June 30, 2015 (Kshs'000)

27. Kiu AP camp	Construction of 4 roomed house with washroom	1,000,000		0	1,000,000	0	
28. Bursary –Tertiary schools	Payment of Bursary to needy students	3,000,000		0	3,000,000	0	
29. Constituency sports tournament	Purchase of uniform & balls for 15 teams, trophies, balls and games kits	729,069		0	729,069	0	
30. Environment	Planting trees in public institutions	400,000		0	400,000	0	
	<b>Sub-Total</b>	<b>15,629,069</b>			<b>11,478,069</b>		
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
31. Audit fees	To cater for KENAO Audit fees in the constituency	500,000		0	500,000	0	
32. Strategic plan - VAT	Preparation of a 5 year strategic plan	4,060,000		3,500,000	560,000	0	
33. Water survey & investigation - VAT	Water survey & investigation, hydrogeological surveys etc	2,977,720		2,567,000	410,720	0	
	<b>Sub-Total</b>	<b>7,537,720</b>			<b>1,060,000</b>	<b>0</b>	
	<b>Grand Total</b>	<b>38,616,789</b>			<b>27,553,289</b>		

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NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2015 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	
Buildings and structures	9,487,253	9,487,253
Transport equipment	609,476	609,476
Office equipment, furniture and fittings	1,612,610	1,528,360
ICT Equipment, Software and Other ICT Assets	694,140	659,140
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
<b>Total</b>	<b>12,403,479</b>	<b>12,284,229</b>



