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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MUMIAS WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCIES DEVELOPMENT FUND - MUMIAS WEST

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)

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI
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MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

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KEY ENTITY 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The 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 2014** and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Winston Lihanda
3.	District Accountant	John Maranje

(d) Fiduciary Oversight Arrangements

The management who held office during the financial year ended **30th June 2014** and who had fiduciary oversight responsibility were:

S/no.	Name	Designation
1.	Iddi Abbas Keya	Chairperson
2.	Winston Lihanda	Fund Account Manager
3.	Francis Komen Cheptumo	Deputy County Commissioner
4.	Ruth Chuma Mukabana	Secretary
5.	Phillip George Musumba	CDFC Member
6.	Hawa Shitawa Mumia	CDFC Member
7.	Rukiah MatsesheMukoya	CDFC Member
8.	Samuel Isaac Kombe	CDFC Member
9.	Kenneth Otieno Onyango	CDFC Member

MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

(e) Entity Headquarters

Provide box and physical address of the Constituency CDF office

NGCDF Office Building
P. O. Box 1087 - 50102
Mumias
Kakamega

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0 787 883 580
E-mail: cdmumiaswest@cdf.go.ke
Website: www.cdfmumiaswest.or.ke

(g) Entity Bankers

Cooperative Bank of Kenya
01141498664400
01120068112300
NGCDF Office Building
P. O. Box 1087 - 50102
Mumias
Kakamega

(h) Independent Auditors

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

(i) Principal Legal Advisor

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

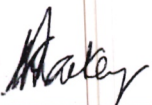
FORWARD BY CHAIRPERSON CDF COMMITTEE

In the desire for exemplary community service delivery, Mumias West CDF committee and staff have continuously focused on timely implementation of projects identified through community participation in order to ensure that the prospective benefits are enjoyed exclusively by a wide cross section of the community. In view of this, timely disbursements to project management committees in charge of implementation of the projects has been swift upon receipt of funds from the CDF Board that has gone ahead to ensure that project life cycle is significantly reduced.

Despite the challenges that CDF brings, it has realized quite a number of key achievements and successes. CDF funding of schools has assisted in increasing student enrolment through enhancement of facilities and retention of students in schools students from low income families through provision of bursaries. Through the roads projects, CDF has been able to open rural access roads (feeder roads) thus contributing to economic growth. Additional health facilities established through CDF have helped to reduce distance travelled in search of services and increased bed capacities hence made it possible for the public to easily access health facilities. Water projects implemented through CDF have significantly reduced distance to the nearest water point and increased access to clean, safe and reliable water. Establishment of police posts and local administration offices has helped to enhance security network.

Through public participation in project management including project identification, election of CDFCs and PMCs, CDF projects addresses citizens' needs and has contributed to participatory governance as enshrined in the constitution. CDF has created employment at local levels by engaging local labor, procurement of materials from local suppliers and by so doing contributes to the government's effort of creating employment. Overall CDF is the major driver of government's efforts towards the achievement of vision 2030.

The declaration of invalidity of CDF is the biggest challenge facing development in the constituency as it has elicited sharp reactions from the public who continue to benefit from the fund. The going concern of CDF is therefore threatened and there is need to sensitize the public on the importance of ensuring that CDF is made constitutional through legislation.



Iddi A. Keya
Chairman - CDFC

MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

STATEMENT OF ENTITY 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 county government entity shall prepare financial statements in respect of that entity. 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.

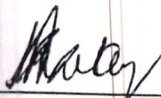
The Fund Account Manager in charge of the *Mumias West CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the *Mumias West CDF* accepts responsibility for the *entity'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Mumias West CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2014, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *Mumias West CDF* further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the *Constituency* financial statements as well as the adequacy of the systems of internal financial control.


The Fund Account Manager in charge of the *Mumias West CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 Fund Account Manager confirms that the *Constituency'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 *entity's* financial statements were approved and signed on **28TH AUGUST, 2015.**



Iddi A. Keya
Chairman - CDFC



Winston A. Lihanda
Fund Account Manager

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Mumias West Constituency set out on pages 5 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2015, and the statement receipts and payments, statement of cash flows and 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

Report of the Auditor-General on Constituencies Development Fund - Mumias West 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Presentation, Accuracy and Completeness of the Financial Statements

The International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the National Treasury requires the management to include among the financial statements presented for audit, a report on actions taken to address previous year auditor's recommendations. In the year 2013/2014, Mumias West CDF had an adverse opinion. However, a report on follow-up of the audit issues raised was not included in the financial statements for the year under review. Therefore the presentation of the financial statements does not conform to IPSAS (Cash Basis) format prescribed by the National Treasury and the Public Finance Management Act, 2012.

Further, the assets as acquired in the year valued at Kshs.2,200,00 differ with the increase of Kshs.1,961,715 shown in Annex 1 –Summary of fixed assets.

Consequently, the accuracy of the financial statements for the year ended 30 June 2015 could not be ascertained.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Constituencies Development Fund - Mumias West 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 do not comply with the Constituencies Development Fund Act, 2013.

Other Matter

1.0 Budgetary Performance

The Fund budgeted and received from the Constituencies Development Fund Board Secretariat a total of Kshs.125,405,589 including Kshs.22,755,742 brought forward from the previous year. However, only Kshs.89,742,138 was spent thus resulting in an under-expenditure Kshs.35,737,450 as detailed below:

MUMIAS WEST CDF BUDGET ANALYSIS F/Y 2014/2015

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipts	Kshs.	Kshs.	Kshs.	
Transfers from CDF Board	125,405,589	102,649,847	22,755,742	0
Proceeds from Sale of Assets	0	0	0	
Other Receipts	56,000	56,000	0	
Sub totals	125,461,589	102,705,847	22,755,742	0
Payments				
Compensation of Employees	1,558,243	1,558,243	-	100
Use of goods and services	9,882,171	9,882,171	-	100
Committee Expenses	972,730	751,000	221,730	77
Transfers to Other Government Units	39,066,415	36,284,130	2,782,284.80	93
Other grants and transfers	71,635,149	38,979,954	32,655,195	54
Social Security Benefits	146,880	68,640	78,240	47
Acquisition of Assets	2,200,000	2,200,000	-	100
Other Payments	-	-	-	
TOTALS	125,461,589	89,724,138	35,737,450	71.5

The management attributed the under-expenditure to late disbursement of funds by the Board which in turn resulted in delayed implementation of projects.

2.0 Project Implementation and Management

During the two financial years ended 30 June 2015, the Fund planned to undertake two hundred and seventy (270) projects at a total budget of Kshs.229,537,508. However as at 30 June 2015, seventy one (71) projects allocated Kshs.64,522,495.00 had not been completed works on thirty nine (39) projects allocated Kshs.51,600,000 had not started and 6 projects allocated Kshs.5,100,000 were abandoned. The status of thirteen (13) projects allocated Kshs.6,250,000.00 could not be confirmed as relevant information, was not provided:

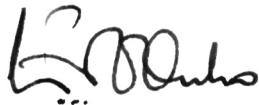
Mumias West Constituency Project Implementations Status for the period 2013/2014-2014/2015

Sector/Status	Abandoned		Not Known		Stalled		Not started		Ongoing		Complete	
	No	Value Allocated (Kshs.)	No	Value Disbursed (Kshs.)	No	Value	No	Value Allocated (Kshs.)	No	Value (Kshs.)	No	Value Disbursed (Kshs.)
Administration	0	-	0	-	0	-	5	12,000,000	7	15,003,836	28	13,771,560
Emergency	0	-	0	-	0	-	0		0	-	2	8,964,725
Education	0	-	7	3,850,000	0	-	0		43	33,395,001	73	50,411,338
Environment	2		2		0		16		9		23	

		1,700,000		800,000		-		18,800,000		7,002,139		12,546,950
Health	0	-	0	-	0	-	1	1,200,000	4	4,482,759	7	2,300,000
Market	2	1,700,000	2	800,000	0	-	15	17,600,000	4	2,319,380	3	5,523,478
Road	2	1,700,000		-	0	-	1	800,000	0	-	1	2,500,000
Security	0	-	2	800,000	0	-	1	1,200,000	4	2,319,380	2	3,023,478
Sports		-		-	0	-	0	-	0	-	2	3,023,478.00
Total	6	5,100,000	13	6,250,000	-	-	39	51,600,000	71	64,522,495.00	141	102,065,013.00

The delay in implementation of the projects meant that the Constitutional requirement for prompt and responsive services to the public was not met and the constituents did not get value for the money invested in the projects.

My opinion is not qualified in respect of these matters.



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

Nairobi

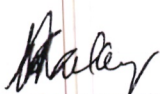
16 December 2016

MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

STATEMENT OF RECEIPTS AND PAYMENTS

	NOTE	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	102,649,846.80	124,429,900.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	56,000.00	-
TOTAL RECEIPTS		102,705,846.80	124,429,900.00
PAYMENTS			
Compensation of employees	4	1,558,243.40	1,285,319.50
Use of goods and services	5	9,882,171.15	5,878,464.05
Committee Expenses	6	751,000.00	1,146,000.00
Transfers to Other Government Units	7	36,284,130.00	41,117,106.00
Other grants and transfers	8	38,979,953.90	45,905,567.00
Social Security Benefits	9	68,640.00	10,800.00
Acquisition of Assets	10	2,200,000.00	11,284,831.00
Other Payments	11	1,150,000.00	6,060.00
TOTAL PAYMENTS		89,724,138.45	106,628,087.55
SURPLUS/DEFICIT		12,981,708.35	17,801,812.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **28TH AUGUST, 2015** and signed by:



Iddi A. Keya
Chairman - CDFC



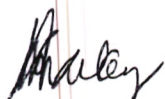
Winston A. Lihanda
Fund Account Manager

MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

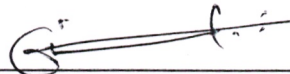
STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	35,737,450.05	21,416,741.70
Cash Balances (cash at hand)	12B	-	
Outstanding Imprests	12C	-	1,339,000.00
TOTAL FINANCIAL ASSETS		35,737,450.05	22,755,741.70
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	22,755,741.70	4,953,929.25
Surplus/Deficit for the year		12,981,708.35	17,801,812.45
Prior year adjustments	14		-
NET LIABILITIES		35,737,450.05	22,755,741.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **28TH AUGUST, 2015** and signed by:



Iddi A. Keya
Chairman - CDFC

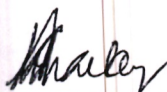


Winston A. Lihanda
Fund Account Manager

MUMIAS WEST CDF
Reports and Financial Statements
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STATEMENT OF CASH FLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	102,705,846.80	124,429,900.00
Other Receipts	3	56,0000.00	-
Payments for operating expenses			
Compensation of Employees	4	1,558,243.40	1,285,319.50
Use of goods and services	5	9,882,171.15	5,878,464.05
Committee Expenses	6	751,000.00	1,146,000.00
Transfers to Other Government Units	7	36,284,130.00	41,117,106.00
Other grants and transfers	8	38,979,953.90	45,905,567.00
Social Security Benefits	9	68,640.00	10,800.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year			-
Net Cash flow from Operating Expenses		15,181,708.35	29,086,643.45
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	2,200,000.00	11,284,831.00
Net cash flows from Investing Activities		(2,200,000.00)	(11,284,831.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		12,981,708.35	17,801,812.45
Cash and cash equivalent at BEGINNING of the year	13	22,755,741.70	4,953,929.25
Cash and cash equivalent at END of the year	16	35,737,450.05	22,755,741.70



Iddi A. Keya
Chairman - CDFC

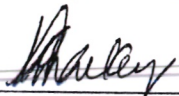


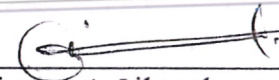
Winston A. Lihanda
Fund Account Manager

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	102,649,846.80	22,755,741.70	125,405,588.50	102,649,846.80	22,755,741.70	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	56,000.00	-	56,000.00	56,000.00	-	-
PAYMENTS						
Compensation of Employees	1,558,243.40	-	1,558,243.40	1,558,243.40	-	100
Use of goods and services	6,427,800.15	3,454,371.00	9,882,171.15	9,882,171.15	-	100
Committee Expenses	972,730.45	-	972,730.45	751,000.00	221,730.45	77
Transfers to Other Government Units	33,752,655.80	5,313,759.00	39,066,414.80	36,284,130.00	2,782,284.80	93
Other grants and transfers	57,847,537.00	13,787,611.70	71,635,148.70	38,979,953.90	32,655,194.80	54
Social Security Benefits	146,880.00	-	146,880.00	68,640.00	78,240.00	47
Acquisition of Assets	2,000,000.00	200,000.00	2,200,000.00	2,200,000.00	-	100
Other Payments	-	-	-	-	-	-
TOTALS	102,705,846.80	22,755,741.70	125,461,588.50	89,724,138.45	35,737,450.05	

The entity financial statements were approved on 28TH AUGUST, 2015 and signed by:


Iddi A. Keya
Chairman - CDFC


Winston A. Lihanda
Fund Account Manager

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 and relevant legal framework of the Government of Kenya. 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 *entity* and all values are rounded to the nearest thousand (Kshs'000). 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 *entity*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

MUMIAS WEST CDF
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

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 *entity* 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. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

9. 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, 2014.

NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO. A735606		28,284,001.60	
		AIE NO. A735898		42,426,002.40	
		AIE NO. A711850		5,400,000.00	
		AIE NO. A711810		48,319,896.00	
		AIE NO. A750220	500,000.00		
		AIE NO. A759503	17,993,485.50		
		AIE NO. A750359	7,300,000.00		
		AIE NO. A796618	14,176,091.30		
		AIE NO. A796839	11,117,394.00		
		AIE NO. A796980	25,293,485.50		
		AIE NO. A790824	26,269,390.50		
1330408	Conditional grants		-	-	
			-		
1330409	Receipt from other Constituency		-		
	TOTAL		102,649,846.80	124,429,900.00	
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
3510000					
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings				
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-	
3510801	Receipts from the Sale Plant Machinery and Equipment		-		
3510803	Receipts from the Sale of office and general equipment		-		

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		Total	-	-
1400000	3 OTHER RECEIPTS			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		56,000.00	-
1450208	Revenue from Hire of Grader		-	-
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,275,871.40	1,285,319.50
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2710120	Gratuity		282,372.00	-
	Total		1,558,243.40	1,285,319.50
2200000	5 USE OF GOODS AND SERVICES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210100	Utilities, supplies and services		492,577.55	355,830.80
2210104	Office rent			
2210200	Communication, supplies and services		329,000.00	290,255.00
2210300	Domestic travel and subsistence		1,468,320.00	1,657,805.00
2210500	Printing, advertising and information supplies & services		1,354,000.00	95,372.00

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2210600	Rentals of produced assets		353,000.00	246,000.00
2210700	Training expenses		182,000.00	-
2210800	Hospitality supplies and services		3,485,096.70	1,043,525.00
2210900	Insurance costs		-	-
2211000	Specialised materials and services		193,980.00	104,000.00
2211100	Office and general supplies and services		787,339.00	623,363.00
2211200	Fuel ,oil & lubricants		562,750.00	828,430.00
2211300	Other operating expenses		61,511.90	253,318.25
2220100	Routine maintenance – vehicles and other transport equipment		244,707.00	108,911.00
2220200	Routine maintenance – other assets		367,889.00	271,654.00
	Total		9,882,171.15	5,878,464.05
2210800	6 COMMITTEE EXPENSES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2210802	Other committee expenses		751,000.00	1,146,000.00
2210809	Committee allowance		-	-
	TOTAL		751,000.00	1,146,000.00
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
2630204	Transfers to primary schools		9,341,371.00	22,830,000.00
2630205	Transfers to secondary schools		11,500,000.00	9,080,000.00
2630206	Transfers to Tertiary institutions		10,960,000.00	3,127,106.00
2630207	Transfers to Health institutions		4,482,759.00	6,080,000.00
	TOTAL		36,284,130.00	41,117,106.00
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			

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	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2640101	Bursary -Secondary	8,641,000.00	12,256,240.00
2640102	Bursary -Tertiary	6,881,998.40	9,042,000.00
2640104	Bursary-Special schools	231,000.00	228,000.00
2640105	Mocks & CAT	2,018,750.00	3,282,650.00
2640504	water	400,000.00	1,700,000.00
2640505	Agriculture (food security)	-	-
2640507	Security	1,119,380.00	7,404,500.00
2640508	Roads	2,500,000.00	-
2640509	Sports	3,023,478.00	1,172,795.00
2640510	Environment	3,084,347.50	900,000.00
2640200	Emergency Projects (specify)	6,100,000.00	7,269,382.00
2640511	Boda Boda Sheds	4,400,000.00	-
2211310	Audit Fees	580,000.00	-
2640511	Mumias Public Toilet	-	650,000.00
2640512	Mumias West CDF Strategic Plan & Website Project	-	2,000,000.00
	Total	38,979,953.90	45,905,567.00
2120000	9 SOCIAL SECURITY BENEFITS		
		2014 - 2015	2013 - 2014
		Kshs	Kshs
2120101	Employer contribution to NSSF	68,640.00	10,800.00
	Total	68,640.00	10,800.00
3100000	10 ACQUISITION OF ASSETS		
	Non Financial Assets	2014- 2015	2013 - 2014
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	5,000,000.00
3110302	Refurbishment of Buildings	1,200,00.00	800,000.00
3110701	Purchase of Vehicles	-	4,821,560.00
3110704	Purchase of Bicycles & Motorcycles	1,000,000.00	495,276.00
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of office furniture and fittings	292,797.00	167,995.00
3111002	Purchase of computers ,printers and other IT equipments	-	-

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3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	Total		2,200,000.00	11,284,831.00
	11	Other Payments		
			-	-
			-	-
			-	-
	TOTAL		-	-
	12A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
	<i>Co-Operative Bank-Mumias Branch</i>	01141498664400	33,007,084.10	17,756,731.25
	<i>Co-Operative Bank-Mumias Branch</i>	01120068112300	2,730,365.95	3,660,010.45
			-	-
	Total		35,735,450.95	21,416,741.70
	12B: CASH IN HAND)			
			2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	Total		-	-

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			<i>[Provide cash count certificates for each]</i>		
	12C: OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	<i>Total</i>			-	
	13 BALANCES BROUGHT FORWARD				
			2014 - 2015	2013 - 2014	
			Kshs (1/7/2014)	Kshs (1/7/2013)	
	Bank accounts		21,416,741.00	4,953,929.25	
	Cash in hand		-	-	
	Imprest		1,339,000.00	-	
	Total		22,755,741.00	4,953,929.25	
		<i>[Provide short appropriate explanations as necessary]</i>			
	14	PRIOR YEAR ADJUSTMENTS			
			2014 - 2015	2012 - 2013	
			Kshs	Kshs	
	Bank accounts		-	-	
	Cash in hand		-	-	
	Imprest		-	-	
	Total		-	-	
	15	OTHER IMPORTANT DISCLOSURES			
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				

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		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
	Construction of buildings	-	-	
	Construction of civil works	-	-	
	Supply of goods	-	-	
	Supply of services	-	-	
	TOTAL	-	-	
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		Kshs	Kshs	
	Senior management	-	-	
	Middle management	-	-	
	Unionisable employees	-	-	
	Others (<i>specify</i>)	-	-	
		-	-	
15.3: OTHER PENDING PAYABLES (See Annex 3)				
		Kshs	Kshs	
	Amounts due to other Government entities (see attached list)	-	-	
	Amounts due to other grants and other transfers (see attached list)	-	-	
	Others (<i>specify</i>)	-	-	
		-	-	

**ANNEX 1 – SUMMARY OF
FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost
	(Kshs) 2014/15	(Kshs) 2013/14
Land	2,000,000.00	2,000,000.00
Buildings and structures	11,460,715.20	10,200,000.00

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Transport equipment	5,821,560.00	5,121,560.00
Office equipment, furniture and fittings	2,000,000.00	2,000,000.00
ICT Equipment, Software and Other ICT Assets	1,000,000.00	1,000,000.00
Other Machinery and Equipment	167,995.00	167,995.00
Heritage and cultural assets	-	-
Intangible assets	494,000	494,000.00
Total	22,944,270.20	20,983,555.00

