

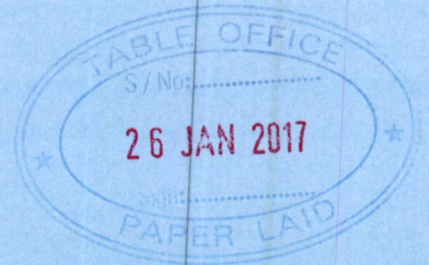
REPUBLIC OF KENYA

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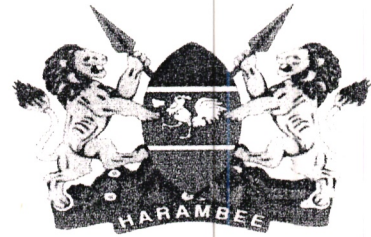
*Paper laid
By Hon. A. Duque, MP (Lom)
on Thurs. January 26, 2017 (Lm)
Mmw*



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BOMACHOGE BORABU CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





**CONSTITUENCY DEVELOPMENT FUND- BOMACHOGE BORABU
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)**

CONSTITUENCY DEVELOPMENT FUND – BOMACHOGE BORABU 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Bomachoge Borabu 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	Paul Kipsang Magut
3.	Accountant	Carrylus Oyugi Ogola

(d) Fiduciary Oversight Arrangements

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

P.O. Box 132 - 40210
Mogonga-Etago Rd
Kenyenyia
Kisii , Kenya

Reports and Financial Statements

For the year ended June 30, 2015

(f) Bomachoge Borabu CDF Contacts

Telephone: (254) 0725367843

E-mail:

Website:

(g) Bomachoge Borabu CDF Bankers

Bank Name: Equity Bank

Branch: Kisii

Account Name: Bomachoge Borabu CDF

Account Number: 0510261667643

(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

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.

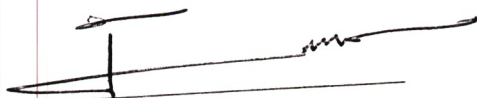
The Accounting Officer in charge of the *Bomachoge Borabu CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This 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 *Bomachoge Borabu 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 *Bomachoge Borabu 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 *Bomachoge Borabu 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 _____ 2015.



Chairman CDFC



Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Bomachoge Borabu Constituency set out on pages 5 to 18, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriations recurrent and development 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

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

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

Cash and Bank Balances

The statement of financial assets indicates that the bank balances as at 30 June 2015 amounted to Kshs.2,049,481. However, a review of the bank reconciliation statements and other records indicated that there were cheques totaling Kshs.567,496 that had not been presented for payment six months from the date of issue and were therefore stale. Consequently, the accuracy of the bank balance of Kshs.2,049,481 could not be confirmed.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Bomachoge Borabu 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 Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.

Other Matter

1.0 Budget Performance Analysis

Comparison of budgeted and actual expenditure balances for the year under review is as shown below:

Item	Actual 2014/2015 Kshs.	Budgeted Allocation Kshs.	Variance Kshs.	% Variance
Receipts				
Transfers from the CDF board	93,135,318	99,840,338	6,705,020	6.7

Payments				
Employees' Salaries	1,252,412	2,346,405	1,093,993	46%
Use of Goods and Services	2,696,814	2,600,000	-96,814	(4%)
Committee Expenses	6,610,820	1,360,000	-5,250,820	(386%)
Primary Schools	15,488,951	23,837,931	8,348,980	35%
Secondary Schools	23,500,000	15,400,000	-8,100,000	(53%)
Tertiary institutions	1,100,000	0	-1,100,000	
Health Institutions	6,989,800	0	-6,989,800	
Roads and Bridges	19,920,931	23,700,000	3,779,069	16%
Water Projects	500,000	387,999.98	-112,000	(28%)
Provincial Administration	4,825,723	3,400,000	-1,425,723	(42%)
Environment	1,918,452	1,926,525.11	8,073	-
Sports	147,250	1,088,801.58	941,552	86%
Bursary Secondary Schools	14,457,100	14,000,000	-457,100	(3%)
Capacity Building	0	1,093,202	1,093,202	-
Mocks/Cats	840,960	2,799,214	1,958,254	70%
Constituency Audit	0	500,000	500,000	-
Acquisition of Assets	165,000	0	-165,000	-
Emergency	0	5,400,259	5,400,259	0%
Total	100,414,213	99,840,338	-573,875	

The expenditures are analyzed below:

(i) In Excess of Budget/Over- Absorption

The Fund spent Kshs.6,610,820 on committee expenses that surpassed the budgeted expenditure of Kshs.1,360,000 by Kshs.5,250,820 or about 386%. Also, Kshs.23,500,000 expenditure incurred on secondary school projects surpassed the budgeted expenditure of Kshs.15,400,000 by Kshs.8,100,000 or about 53%. Similarly, Kshs.112,000 expenditure on water projects surpassed the budget of Kshs.38,799 by 29% and, Kshs.4,825,725 expenditure on provincial administration project costs surpassed the budget amount of Kshs.3,400,000 by Kshs.1,425,723 or by 42%. Also, expenditure of Kshs.6,989,800 on health institution projects was not budgeted for during the year under review but was instead financed by the release of Kshs.38,215,149 for the previous financial year (2013/2014).

The CDF management did not seek authority for re-allocation of account items from the CDF Board, and further, the management has not justified the expenditure that was not budgeted for.

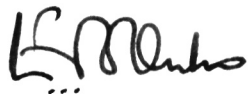
(ii) **Expenditure Below Budget/Under Absorption**

- a) There was an under absorption of Kshs.8,348,980 in transfers to primary schools because the CDF did not receive all the funds budgeted for.
- b) In roads and bridges, only Kshs.19,920,931 was utilized against the budget of Kshs.23,700,000, leading to a variance of Kshs.3,779,069. This was because not all funds budgeted for were received by the year-end.

2. Keore Primary School Classroom Construction Project

A contract for Kshs.2,238,000 was awarded to Ebrahim O. Muma on 30 October 2014 for the construction of four classrooms at Keore Primary School without competitive bidding contrary to public procurement regulations. Further, the contract sum was paid in full before completion of the project then estimated to be 80% complete. By the time of audit in December 2015, the works had already taken more than one year thus raising concern over slow progress in implementation of the project.

My opinion is not qualified in respect of these matters.



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

NAIROBI

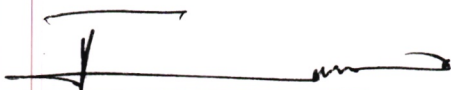
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CONSTITUENCY DEVELOPMENT FUND- BOMACHOGE BORABU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

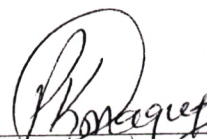
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	93,135,318	38,215,149.00
TOTAL RECEIPTS		93,135,318	38,215,149.00
PAYMENTS			
Compensation of Employees	2	1,252,412	399,800.00
Use of Goods and Services	3	2,696,844	1,444,552.40
Committee Expenses	4	6,610,820	992,700.00
Transfers to Other Government Units	5	47,078,751	10,000,000.00
Other Grants and Transfers	6	42,610,416	15,953,474.00
Social Security Benefits	7	-	-
Acquisition of Assets	8	165,000	94,300.00
TOTAL PAYMENTS		100,414,213	28,884,826.40
SURPLUS/(DEFICIT)		(7,278,895)	9,330,322.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomachoge Borabu CDF financial statements were approved on _____ 2015 and signed by:



Chairman - CDFC



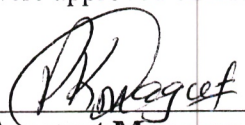
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- BOMACHOGE BORABU 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 cash book)	9A	2,049,481	8,797,644.60
Cash Balances (cash at hand)	9B	1,947	-
Outstanding Imprests	9C	-	532,679.00
TOTAL FINANCIAL ASSETS		2,051,428	9,330,323.60
REPRESENTED BY			
Fund balance b/fwd	10	9,330,323	-
Surplus/Deficit for the year		(7,278,895)	9,330,323
Prior year adjustments	11	-	-
NET FINANCIAL POSSITION		2,051,428	9,330,323

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomachoge Borabu CDF financial statements were approved on 21.09. 2015 and signed by:


Chairman - CDFC

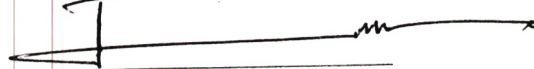

Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- BOMACHOGE BORABU CONSTITUENCY
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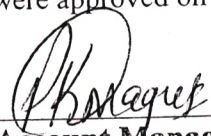
VI. STATEMENT OF CASHFLOW

	Note	2014-2015	2013-2014
Receipts for operating income (a)			
Transfers from CDF Board	1	93,135,318	38,215,149
		93,135,318	38,215,149
Payments for operating expenses (b)			
Compensation of Employees	2	1,252,412	399,800
Use of goods and services	3	2,696,814	1,444,522
Committee Expenses	4	6,610,820	992,700
Transfers to Other Government Units	5	47,078,751	10,000,000
Other grants and transfers	6	42,610,416	15,953,474
Social Security Benefits	7	-	-
		100,249,213	24,790,526
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities (c=a-b)		(7,113,895)	9,524,622
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	165,000	94,300
Net cash flows from Investing Activities		(165,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT (d=c)			
		(7,278,895)	9,430,323
Cash and cash equivalent at BEGINNING of the year (e)	9	9,330,323.60	(1,693,800)
Cash and cash equivalent at END of the year (f=d+e)	9	2,051,428	7,636,523

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bomachoge Borabu CDF financial statements were approved on _____ 2015 and signed by:



Chairman CDFC

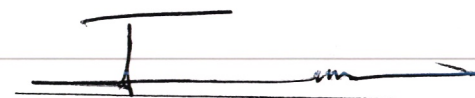


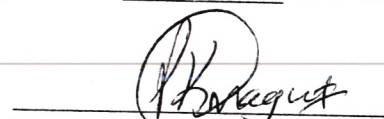
Fund Account Manager

VII. 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	99,840,338.00	-	99,840,338.00	93,135,318.00	6,705,020.00	7%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
Sub total						
PAYMENTS						
Compensation of Employees	2,146,000.00	-	2,146,000.00	1,252,412.00	893,588.00	42%
Use of goods and services	2,600,000.00	-	2,600,000.00	2,696,814.00	-96,814.00	-4%
Committee Expenses	2,453,202.37	-	2,453,202.37	6,610,820.00	-4,157,617.63	-169%
Transfers to Other Government Units	38,337,931.00	-	38,337,931.00	47,078,751.00	-8,740,820.00	-23%
Other grants and transfers	42,000,000.00	-	42,000,000.00	42,610,416.00	-610,416.00	-1%
Social Security Benefits	200,404.74	-	200,404.74	-	-	
Acquisition of Assets	-	-	-	165,000.00	-	
Other Payments	12,102,801.89	-	12,102,801.89	-	-	
TOTALS	99,841,340.00		99,840,340.00	100,414,213.00	-573,873.00	-1%

The Bomachoge Borabu CDF financial statements were approved on _____ 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*. 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.

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

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 are 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.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
CDF Board		
AIE NO. A 735684		2,000,000.00
AIE NO. A 735755		36,215,149.00
AIE NO. A 750251	38,215,149.00	
AIE NO. A 759660	27,460,084.50	
AIE NO. A 796705	16,476,051.00	
AIE NO. A 797234	10,984,033,.50	
TOTAL	93,135,318.00	38,215,149.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic Salaries – Permanent Employees	985,214,00	360,000.00
Basic wages – Temporary Employees	-	-
Personal allowances paid as part of salary	64,000.00	32,000.00
PAYE	54,040.00	
Compulsory National Social Security Schemes	61,928.00	3,000.00
Compulsory National Health Insurance	87,230.00	4,800.00
Total	1,252,412.00	399,800.00

3. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	108,724.00	25,368.00
Communication, Supplies and Services	118,925.00	48,000.00
Domestic Travel and Subsistence	169,620.00	95,540.00
Printing, Advertising and Information Supplies & Services	61,400.00	28,508.00
Training expenses		
Hospitality Supplies and Services	342,218.00	20,610.00
Specialised Materials and Services	387,900.00	-
Office and General Supplies and Services	46,400.00	89,700.00
Fuel ,oil & lubricants		
Other operating expenses	15,000.00	7,112.50
Routine Maintenance-Motor Vehicles	1,243,527.00	366,560.00
Routine Maintenance- Other Assets	203,100.00	-
Total	2,696,814.00	1,444,552.40

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Administration Committee Allowances	2,681,360.00	992,700.00
Other Committee Expenses	3,929,460.00	-
Total	6,610,820.00	992,700.00

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	15,488,951.00	1,400,000.00
Transfers to secondary schools	23,500,000.00	8,600,000.00
Transfers to tertiary institutions	1,100,000.00	-
Transfers to health institutions	6,989,800.00	-
TOTAL	47,078,751.00	10,000,000.00

6. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary-Secondary	14,457,100.00	10,965,000.00
Bursary-Tertiary	-	-
Bursary-Special schools	-	-
Mocks & CATs	840,960.00	-
Water Projects	-	-
Lighting Projects	-	-
Security Projects	1,825,723.00	-
Roads and Bridges Projects	19,920,931.00	-
Sports Projects	147,250.00	-
Environment Projects	1,918,452.00	-
Provincial Administration Projects	3,500,000.00	-
Cultural Projects	-	-
Agriculture Projects	-	-
Emergency Projects	-	-
Other Payments	-	4,988,474.00
Total	42,610,416.00	15,953,474.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	-	-
TOTAL	-	-

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	94,300.00
Purchase of Office Furniture and General Equipment	165,000.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	165,000.00	94,300.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & Currency	2014 - 2015 Kshs	2013 - 2014 Kshs
Equity Bank, Kisii Branch A/C no.0510261667643	2,049,480.60	8,797,644.60
Total	2,049,480.60	8,797,644.60

9B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1....District Treasury	1,947.00	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	1,947.00	-

9C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
N/A	N/A	-	-	-
Total				-

NATIONAL GOVERNMENT ENTITY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 BALANCES BROUGHT FORWARD

Name of Bank, Account No. & Currency	2014 - 2015	2013 - 2014
	1.07.2014	1.07.2013
	Kshs	Kshs
Bank Accounts	8,797,644	-
Cash in Hand	-	-
Imprest	532,679	-
Total	9,330,323	-

11 PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank Accounts	-	-
Cash in Hand	-	-
Imprest	-	-
Total	-	-

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12 OTHER IMPORTANT DISCLOSURES

12.1 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
	0	0

12.2 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
	0	0

12.3 OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (<i>specify</i>)	0	0
	0	0

**AL GOVERNMENT ENTITY
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X 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		



BOR

national

