

REPUBLIC OF KENYA

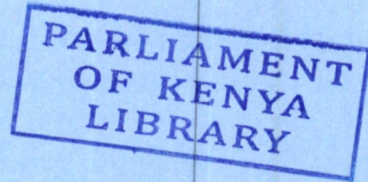
PAPER LAID



*By the leader
of majority party
Hon. Aden Duale
on Monday*

OFFICE OF THE AUDITOR-GENERAL

*21.3.2017
[Signature]*



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KABONDO KASIPUL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The Kabondo Kasipul *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	Wilson Juma Ochola
3.	Accountant	George Ondiwo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Kabondo Kasipul 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) KABONDO KASIPUL CDF Headquarters

P.O. Box 84-40223
Jeroza Building
Kisii Kisumu Highway



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

(f) KABONDO KASIPUL CDF Contacts

Telephone: (254) 0720 352 119

E-mail: kabondokasipulcdf@gmail.com

(g) KABONDO KASIPUL CDF Bankers

1. Co-operative Bank of Kenya
P.O. Box
Oyugis Kenya

(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

CONSTITUENCY DEVELOPMENT FUND- KABONDO KASIPUL CONSTITUENCY
Reports and Financial Statements
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II. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Kabondo Kasipul 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 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 Kabondo Kasipul *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 Kabondo Kasipul *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 Kabondo Kasipul 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.

Principal Secretary

Principal Accounts Controller

REPUBLIC OF KENYA

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Fax: +254-20-311482
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Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPEMENT FUND-KABONDO KASIPUL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kabondo Kasipul Constituency set out on pages 4 to 14, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: 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 6 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

Constituencies Development Fund-Kabondo Kasipul Constituency –Reports and Financial Statements for the year ended 30 June 2015

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

Unaccounted for Disbursements to Projects

Included in the payments totalling Kshs.85,623,498 in the statement of receipt and payments were payments to various projects amounting to Kshs.8,396,897 which had various anomalies as stated, here below:

Project	Amount-Kshs	Anomaly noted
Construction of Nyamwaga bridge	4,095,850	Purchased building materials valued at Kshs.4,095,850 were held at site office at the time of audit. The project was discontinued and handed over to the Kenya Rural Roads Authority. However, there was no report on how the materials on site were to be utilized.
Oriang' community water project	300,000	The project which was co-funded project by UNICEF did not install five (5) 15000 litres' water tanks and 5 water kiosks at Kshs.300,000 for water distribution to the community. Project was however certified as complete and fully paid in 2015/16.
Kokiso Pan-Gerabbo enterprises	464,627	Project verification revealed that Kabondo Kasipul CDF advanced the contractor Kshs.464,627 for services that did not been delivered at the time of the audit.
Kabondo Kasipul Sports PMC	2,000,000	Procurement of sports merchandise was done with preference made to one M/s Mopao Investments. The project management committee (PMC) did not file Returns to the CDF office showing how the funds allocated to host sports tournament were utilized. Further, there was no record saving that any sports team was issued with the procured merchandise.
Purchase of Ambulance for Kabondo Sub-District Hospital	1,536,420	Toyota Kenya supplied an ambulance at Kshs.7,008,979. Further, M/s Sai Raj was appointed irregularly (direct procurement) to supply specialized ambulance equipment at Kshs.1,536,420 resulting to

		double payment of Kshs.277,100 for stretcher, siren, lamps, first-aid kit, plywood/ linoleum floor and fire extinguisher already paid to Toyota Kenya. The payment was made in 2015/16 financial year.
Total	8,396,897	

Consequently, the propriety of these expenditure totalling to Kshs.8,396,897 could not be ascertained.

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

Other Matter

1. Budget Implementation Analysis

The CDF Board allocated Kshs.105,549,481 for implementation of approved projects in Kabondo Kasipul constituency. However, The Board disbursed Kshs.53,774,740 only and this caused the Constituency office to implement projects tender projects valued at Kshs.51,236,786 as tabulated below:

Project Name	Approved budget- Kshs	Actual expenditure- Kshs	Variance- Kshs	Absorption rate %
Compensation of employees	2,100,000	1,237,193	862,807	59
Use of goods and services	2,726,512	3,450,557	(720,045)	127
Committee expenses	3,800,000	1,284,000	2,516,000	34
Social security benefits	70,000	57,408	12,592	82
Acquisition of assets	1,350,000	1,423,263	(73,263)	105
Emergency	5,400,259	2,675,000	2,725,259	50
Bursary secondary schools	4,700,000	5,671,000	(971,000)	121
Bursary- Tertiary schools	9,000,000	7,366,000	1,634,000	82
Bursary- Special schools	300,000	143,000	157,000	48
Mocks & CATs	2,000,000	0	2,000,000	0
Transfers to Primary schools	8,987,931	750,000	8,237,931	8
Transfers to Secondary schools	13,000,000	6,500,000	6,500,000	50
Health	11,410,000	2,100,000	9,310,000	18
Water	650,990	0	650,990	0

Security	1,691,213	100,000	1,591,213	6
Trading centres & chiefs offices	4,621,367	0	0	0
Roads	16,941,209	14,979,365	1,961,844	88
Sports Tournament	2,000,000	2,000,000	2,000,000	100
Pundo sports ground	2,000,000	0	2,000,000	0
Environment	2,000,000	0	2,000,000	0
Nyapalo, Kochola, Ringa, Ramba, Misambi sheds	1,800,000	0	1,800,000	0
CDF Office	7,000,000	0	7,000,000	0
Strategic plan	1,500,000	1,500,000	0	100
Constituency Audit	500,000	0	500,000	0
Total	105,549,481	51,236,786	54,312,695	49

The expenditure on use of goods and services, acquisition of assets and bursary to secondary schools exceed the respective budgets by 27%, 5% and 21% respectively. No plausible explanation was not provided for the occurrence. The office had not spent on eight expenditure items budgeted at Kshs.20,572,357 due to funding constraints.

A cash and cash equivalents balance of Kshs.50,519,166 for the 2013/2014 financial year was rolled over to the current year and added to Kshs.53,774,740 receipts for the year. Total expenditure incurred amounted to Kshs.85,623,498 thus resulting to a cash and cash equivalent balance of Kshs.18,670,408 held in the bank at the close of the financial year on 30 June 2015.

The delay in disbursements' of funds and implementation of projects denied constituents timely delivery of services.

2. Irregular Reallocation of Funds

During the year under review, the CDFC minute of 12 August 2015 reallocated Kshs.7,000,000 and Kshs.1,000,000 from Nyamwaga Bridge to Roads Project Management Committee (PMC) and Bursary PMC respectively without seeking the prior approval of the CDF Board. As a result, we could not ascertain the propriety of these expenditures.

3. Failure to Execute year 2013/14 Projects

In the year 2013-14, Kabondo-Kasipuls unspent CDF funds amounted to Kshs.2,316,829 arising from projects not implemented by 30 June 2015 as shown in the table below:

Project	Amount- Kshs
Education facilities	650,000
Roads & bridges construction	178,639
Agricultural activities	250,000

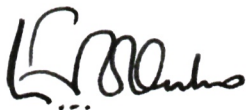
Cultural activities	1,200,000
CDF office construction	38,190
Total	2,316,829

The CDF office has not explained why there was delay in implementation of the funded projects. In addition, the account balances were not carried forward to the subsequent year's (2014-15) vote book. As a result, there is loss of public funds as the CDF is implementing year 2015-16 projects.

4. Irregular Procurement and Supply of Laboratory Equipment

M/s Beacort enterprises was contracted to supply and deliver laboratory equipment and apparatus for secondary schools in Kabondo Kasipul CDF at Kshs.7,127,874. However, the tender was not advertised nationally but was instead irregularly awarded through Request for Quotations (RFQ). The tender documents were not made available for audit review and the losing bidders were not notified contrary to regulations. Also, no Inspection and Acceptance Committee (I&AC) was appointed to receive the equipments upon their delivery by the supplier. As a result, we are not certain whether value for money was obtained from the public funds incurred.

My opinion is not qualified in respect of these matters.



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

Nairobi

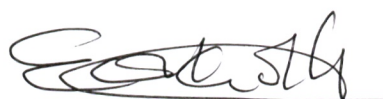
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CONSTITUENCY DEVELOPMENT FUND- KABONDO KASIPUL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	53,774,740.00	74,918,207.00
Proceeds from Sale of Assets	2		
Other Receipts	3	51,000.00	-
TOTAL RECEIPTS		53,825,740.00	74,918,207.00
PAYMENTS			
Compensation of employees	4	1,237,193.00	86,460.00
Use of goods and services	5	3,450,557.00	507,724.00
Committee Expenses	6	1,284,000.00	760,750.00
Transfers to Other Government Units	7	24,750,000.00	3,600,000.00
Other grants and transfers	8	53,421,077.00	13,941,227.00
Social Security Benefits	9	57,408.00	2,380.00
Acquisition of Assets	10	1,423,263.00	5,500,000.00
Other Payments			
TOTAL PAYMENTS		85,623,498.00	24,398,541.00
SURPLUS/DEFICIT		(31,797,758)	50,519,666.00

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


Chairman - CDFC


Fund Account Manager



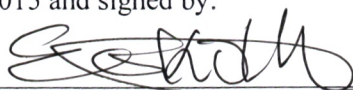


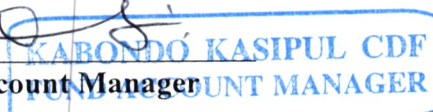
CONSTITUENCY DEVELOPMENT FUND- KABONDO KASIPUL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

II. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	18,491,907	49,860,166
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	230,000	659,500
TOTAL FINANCIAL ASSETS		18,721,907	50,519,666
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	50,519,666	-
Surplus/Defict for the year		(31,797,758)	50,519,666
Prior year adjustments	14	-	-
NET LIABILITIES		18,721,907	50,519,666

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


 Chairman - CDFC

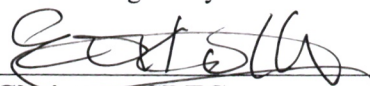

 Fund Account Manager


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

III. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	53,774,740	74,918,207
Other Receipts	3	51,000	0
Payments for operating expenses			
Compensation of Employees	4	1,237,193	86,460
Use of goods and services	5	3,450,557	507,724
Committee Expenses	6	1,284,000	760,750
Transfers to Other Government Units	7	24,750,000	3,600,000
Other grants and transfers	8	53,421,077	13,941,227
Social Security Benefits	9	57,408	2,380
			18,898,541
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		-30,374,495	56,019,666
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(1,423,262)	(5,500,000)
Net cash flows from Investing Activities		(1,423,262)	(5,500,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(31,797,759)	50,519,666
Cash and cash equivalent at BEGINNING of the year	15	50,519,666	0
Cash and cash equivalent at END of the year	16	18,721,907	50,519,666

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


Chairman CDFC


Fund Account Manager
KABONDO KASIPUL CDF
FUND ACCOUNT MANAGER



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

Reports and Financial Statements

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

IV.

V. **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	105,549,481	50,519,666	156,069,147	53,774,740	100,744,406	35
Proceeds from Sale of Assets			0	0	0	
Other Receipts	0	51,000	51,000	51,000	-	100
					-	
PAYMENTS						
Compensation of Employees	2,100,000	1,050,000	3,150,000	1,237,193	2,194,091	39
Use of goods and services	2,726,512	3,138,668	5,865,180	3,450,557	1,231,417	59
Committee Expenses	2,500,000	1,250,000	3,750,000	1,284,000	191,000	34
Transfers to Other Government Units	26,059,453	19,382,759	45,442,212	24,750,000	20,692,212	55
Other grants and transfers	64,425,516	24,673,239	89,098,755	52,313,017	36,785,738	59
Social Security Benefits	70,000	25,000	95,000	57,408	95,000	60
Acquisition of Assets	7,440,000	1,000,000	8,440,000	1,423,262	7,474,800	17
Other Payments	228,000		228,000	-	228,000	0
TOTALS	105,549,481	50,519,666	156,069,147	85,623,498	68,892,258	5

The KABONDO KASIPUL CDF financial statements were approved on _____ 2015 and signed by:


Chairman CDF


Fund Account Manager


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

VI. 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

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

Reports and Financial Statements

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

authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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.

5. 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.

6. Comparative figures

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

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

VII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS		
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Normal Allocation		29,967,283
	26,887,370	44,950,924
	14,132,422	
	12,754,948	-
TOTAL	53,774,740	74,918,207
3 OTHER RECEIPTS		
Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Sale of tender documents	51,000	-
Total	51,000	-
4 COMPENSATION OF EMPLOYEES		
Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Basic wages of contractual employees	936,922	62,340
nssf	67,932	2380
nhif	17,450	1280
Personal allowances paid as part of salary		
Gratuity	214,889	20,460
Total	1,237,193	86,460

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5 USE OF GOODS AND SERVICES		
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	400,030	146,000.00
Office rent	228,000	114,000.00
Communication, supplies and services	132,000	
Domestic travel and subsistence	300,000	
Printing, advertising and information supplies & services	181,307	13,920
Hospitality supplies and services	96,700	
Office and general supplies and services	528,000	
Fuel ,oil & lubricants	700,000	200,000
Other operating expenses	283,901	
Routine maintenance – vehicles and other transport equipment	503,678	27,219
Routine maintenance – other assets	76,561	
Bank commission & charges	20,380	6,585
Total	3,450,557	507,724
6 COMMITTEE EXPENSES		
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	684,000	155,750
Committee allowance	600,000	605,000
TOTAL	1,284,000	760,750
7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	8,200,000	-
Transfers to secondary schools	10,400,000	3,600,000
Transfers to Tertiary institutions		-
Transfers to Health institutions	6,150,000	-
TOTAL	24,750,000	3,600,000

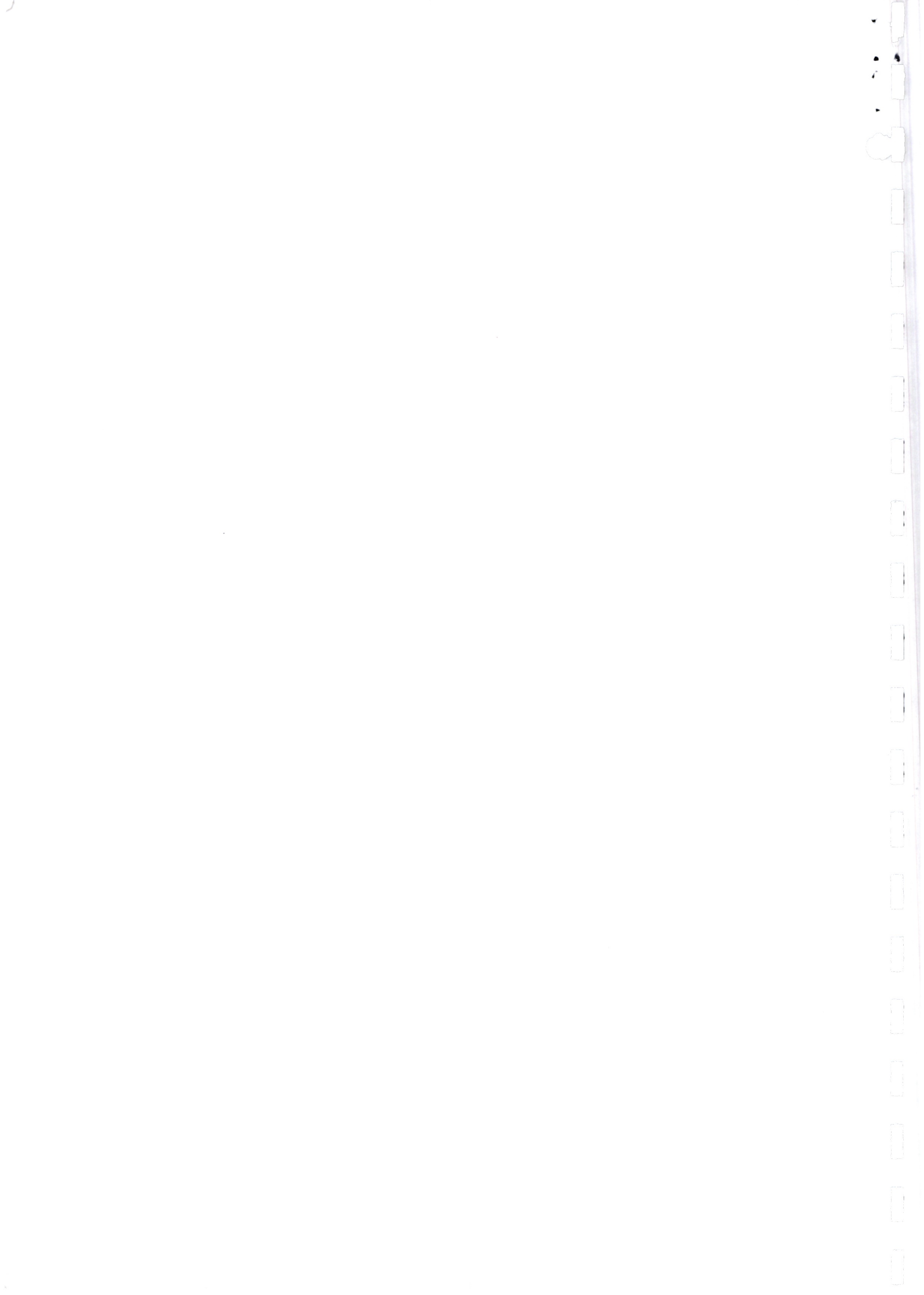


NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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8 OTHER GRANTS AND OTHER PAYMENTS		
Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary –Secondary	5,671,000	3,227,000
Bursary –Tertiary	7,366,000	5,435,000
Bursary-Special schools	143,000	5,000
CATs & Mocks		100,000
strategic plan	2,600,000	-
Water	1,100,000	-
Cultural activities	300,000	-
Electricity projects	13,121,151	-
Security	1,300,000	-
Roads	16,087,425	2,974,388
Sports	2,100,000	-
Environment	200,000	-
Emergency Projects (specify)	3,432,501	2,199,839
Total	53,421,077	13,941,227
9 SOCIAL SECURITY BENEFITS		
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	57,408	2,380
Total	57,408	2,380
10 ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2014- 2015	2013 - 2014
	Kshs	Kshs
Purchase of Vehicles	-	5,500,000
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	338,153	-
Purchase of Office furniture and fittings	149,965	
Acquisition of Land	935,144	-
Total	1,423,262	5,500,000

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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11: Bank Balances (cash book bank balance)		
Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs (30/6/2015)	Kshs (30/6/2014)
<i>Cooperative Bank, Oyugis Branch A/C no.</i>	18,491,907	49,860,166
Total	18,491,907	49,860,166
12: OUTSTANDING IMPRESTS		
<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>Wilson Juma Ocholla</i>	170,000	-
<i>Wilson Juma Ocholla</i>	60,000	-
Total	230,000	



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

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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		
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		

