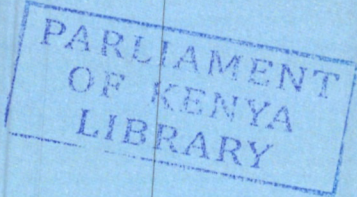


REPUBLIC OF KENYA



Paper Laid
By Hon Aden Duale, MP
(LohM) on 12.10.2017 (pm)

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- OL-KALOU CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-
OL-KALOU CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

30 SEP 2016

RECEIVED

CONSTITUENCY DEVELOPMENT FUND – OL-KALOU CONSTITUENCY

Accounts and Financial Statements

for the year ended June 30, 2016

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KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The Ol-kalou Constituency's day-to-day management is under the following key organs:

- i. NG-National Government Constituencies Development Fund Board (NG-CDFB)
- ii. NG-Constituency Development Fund Committee (NG NG-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	Ludovick Ngera
3.	Accountant	Monicah Gikeri

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Olkalou Town Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the National Government Constituencies Development Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) OL-KALOU CONSTITUENCY NG-CDF

P.O. Box 402-20303 Olkalou
Wariire Building
Olkalou-Nakuru Road
Nyandarua, KENYA

(f) OL-KALOU NG-CDF Contacts

Telephone: (254)

E-mail: olkalou@NG-CDF.go.ke

(g) OL-KALOU NG-CDF Bankers

1. Equity Bank
Olkalou Branch
Po box 215-20303
Olkalou

(h) Independent Auditors

Auditor General
Office of the Auditor General
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

**FORWARD BY THE CHAIRMAN NG-CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (NG-CDFC)**

As the chairman of NG-CDF Olkalou constituency, am pleased to state that the fund has assisted in development projects in the constituency in areas of education, security, health, roads, sports and environment.

During the financial year NG-CDF olkalou received a total of ksh.107,293,274=which included ksh.40,834,619=in respect of financial year 2014/2015.

At the close of the financial year 2015/2016, the constituency had not received ksh.55,306,795=and this greatly affected the implementation of the major projects as per codelist. However, as aforesaid, the fund has changed many lives in the constituency and it is my considered hope that it will remain with us so that it continues to serve the public.

Thank you.



**Simon Nduati
CHAIRMAN NG-CDFC**

STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Olkalou NG-CDF is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2016. 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 *NG-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 *NG-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 Olkalou NG-CDF accepts responsibility for the *NG-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 *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the *NG-CDF's* financial position as at that date. The Accounting Officer in charge of the Olkalou NG-CDF further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

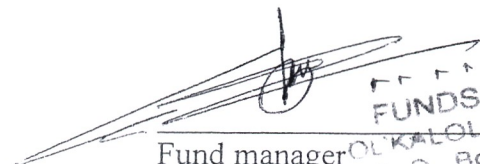
The Accounting Officer in charge of the Olkalou NG-CDF confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *NG-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 *NG-CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2016.



Chairman-NG-CDFC



FUND MANAGER
OLKALOU CDF OFFICE
P.O. BOX 402-20303
OLKALOU



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – OL-KALOU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ol-Kalou Constituency set out on pages 7 to 20, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; recurrent and development combined 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 35 of the Public Audit Act, 2015. 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 47 of the Public Audit Act, 2015.

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 48 of the Public Audit Act, 2015 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. 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 risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Transfers from NG-CDF Board

The statement of receipts and payments for the year ended 30 June 2016, reflects transfers from NG-CDF Board of Kshs.107,293,274, while the summary statement of appropriation; recurrent and development combined indicate actual receipts of Kshs.115,765,497. The resultant variance of Kshs.8,472,223 has not been reconciled or explained. Consequently, the accuracy and completeness of transfers from NG-CDF Board of Kshs.107,293,274 for the year ended 30 June 2016 could not be confirmed.

2. Cash and Cash Equivalents

The statement of financial assets as at 30 June 2016, reflects bank balance of Kshs.45,250,302. However, scrutiny of the bank reconciliation statement presented for audit verification indicated that as at 30 June 2016, unrepresented cheques amounting to Kshs.2,545,179 were stale cheques and had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.45,250,302 as at 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ol-Kalou Constituency as at 30 June 2016 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 National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Overall Budget Performance

During the financial year 2015/2016, OI-Kalou CDF received a total of Kshs.115,765,497 from the National Government Constituencies Development Fund Board against a budget of Kshs.171,072,292. Out of the total receipts, an amount of Kshs.81,973,850 was spent during the year resulting in an under expenditure of Kshs.89,098,442 equivalent to absorption rate of 48% as follows:

Item	2015/2016 Budget – Kshs.	2015/2016 actual Amounts- Kshs.	Difference- Kshs.	Actual as % of Budget
Receipts	171,072,292	115,765,497	55,306,795	68
Expenditure				
Compensation of Employees	1,550,500	2,309,000	-758,500	149
Use of Goods and Services	13,282,132	4,329,652	8,952,480	33
Contribution to NSSF	153,120		153,120	0
Transfers to other Government Units	31,007,692	22,801,412	8,206,280	74
Other Grants and transfers	95,439,168	39,931,834	55,507,334	42
Acquisition	29,639,680	12,601,952	17,037,728	43
Total Expenditure	171,072,292	81,973,850	89,098,442	48

Although the CDF committee attributed the low absorption of budget provisions to the delay by the NG-CDF Board in releasing funds, the management should focus on the priority areas in the budget that will greatly improve service delivery to the public.

2. Project Implementation

A review of project implementation reports and related records revealed that during the year under review, OI Kalou CDF had planned to undertake one hundred and seventy seven (177) projects with a total budget allocation of Kshs.126,446,860. However, an amount of Kshs.62,733,246 was spent on one hundred and thirty nine (139) projects hence the balance Kshs.63,713,614 of the budget was not utilized as follows:

Project category	2015/2016 - approved budget Kshs.	Actual amount- Kshs	Difference Kshs.	No. of approved Projects	Projects Implemen- ted	% level of implement- ation
Transfer to government entities	31,007,692	22,801,412	8,206,280	65	62	74
Other Grants and Transfers	95,439,168	39,931,834	55,507,334	112	77	42
Total	126,446,860	62,733,246	63,713,614	177	139	50

Included in projects for the year under review are forty five projects rolled over from 2014/2015 financial year with a budget allocation of Kshs.30,307,737, out of which thirty three (33) were completed while twelve (12) projects were not implemented Further, none of the projects under sports, environment, agriculture and construction of CDF office with total budget allocation of Kshs.8,691,000 were not implemented during the year. No reason was provided for the failure to implement these projects despite the CDF receiving funding from the CDF Board hence denying the public benefits accruing from these projects.

3. Construction of Dining Hall at Kiganjo Secondary School

Note 7 to the financial statements on transfers to other government entities reflects transfers to secondary schools of Kshs.1,160,000 which includes disbursement to Kiganjo Secondary School amounting to Kshs.1,000,000 towards construction of a dining hall. Records indicate that the school had received an initial grant of Kshs.1,000,000 in 2014/2015 financial year. However, no expenditure returns, bill of quantities and drawing plan was made available for audit review.

Further, a site visit conducted in January 2017, revealed that the works had apparently stalled at the roofing stage and the contractor was not on site although according to bank statements, the CDF office had spent a sum of Kshs.1,017,160 which includes unsupported cash purchase of materials totaling Kshs.601,220. Consequently, it has not been possible to confirm the propriety of disbursements of Kshs.2,000,000 for construction of dining hall at Kiganjo secondary school.

4. Disbursement of funds to Munyeki Primary School

Note 7 to the financial statements for the year under review reflects under transfers to other government entities expenditure of Kshs.5,700,000, which includes an amount of Kshs.500,000 disbursement to Munyeki Primary school for renovation of six (6) classrooms. Records indicates that the renovation of the classrooms was carried out by M/s Kaja Supplies Enterprises Ltd. However, no procurement records including tender forms, quotations and contract agreement were presented for audit review. As a result of these anomalies, the propriety of the disbursement of Kshs.500,000 to Munyeki primary school for the year ended 30 June 2016, could not be confirmed.



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

Nairobi

07 September 2017

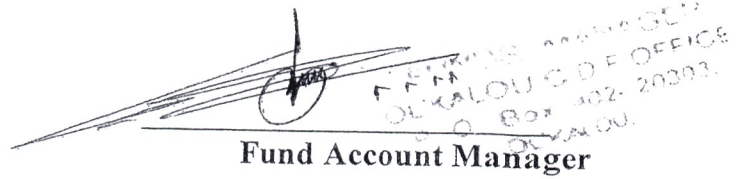
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	107,293,274.00	100,233,184
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	23,000.00	0.00
TOTAL RECEIPTS		<u>107,316,274.00</u>	<u>100,233,184</u>
PAYMENTS			
		2015-2016 Kshs	2014-2015 Kshs
Compensation of Employees	4	2,309,000.00	1,516,790
Use of goods and services	5	4,352,652.00	2,478,976
Transfers to Other Government Units	7	22,801,412.00	17,037,931
Other grants and transfers	8	39,931,834.00	62,541,917
Acquisition of Assets	10	12,601,952.00	1,160,320
Other Payments	11	0.00	0.00
TOTAL PAYMENTS		<u>81,996,850.00</u>	<u>84,735,934</u>
SURPLUS/DEFICIT		<u>25,319,424.00</u>	<u>15,497,250</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OLKALOU NG-CDF financial statements were approved on _____ 2016 and signed by:



Chairman - NG-CDFC




Fund Account Manager

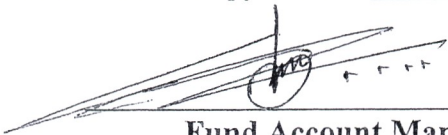
STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	45,250,302.00	19,930,878
Cash Balances (cash at hand)	10B	0.00	0.0
TOTAL FINANCIAL ASSETS		<u>45,250,302.00</u>	<u>19,930,878</u>
REPRESENTED BY			
Retention			
Fund balance b/fwd	13	19,930,878.00	4,433,628
Surplus/Deficit for the year		25,319,424.00	15,497,250
Prior year adjustments	14	<u>0.00</u>	<u>0.00</u>
NET FINANCIAL POSITION		<u>45,250,302.00</u>	<u>19,930,878</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OL-KALOU NG-CDF financial statements were approved on _____ 2016 and signed by:



 Chairman - NG-CDFC

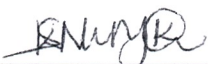


 Fund Account Manager
 FUNDS MANAGER
 OL'KALOU C D F OFFICE
 P O Box 402- 20303.
 OL'KALOU.

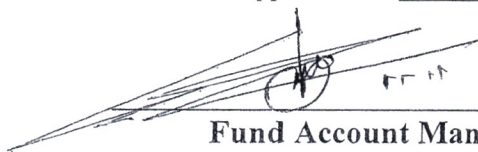
STATEMENT OF CASHFLOW

	2015-2016	2014 - 2015
Receipts for operating income		
Transfers from NG-CDF Board	1 107,293,274.00	100,233,184
Other Receipts	3 23,000.00	
Payments for operating expenses		
Compensation of Employees	4 2,309,000.00	1,516,790
Use of goods and services	5 1,874,797.00	1,538,566
Committee allowances	6 2,477,855.00	940,410
Transfers to Other Government Units	7 22,801,412.00	17,037,9317
Other grants and transfers	8 39,931,834.00	62,541,917
Adjusted for:		
Adjustments during the year		
Net cash flow from operating activities	37,921,376.00	16,475,570
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	12,601,952.00	1,160,320.00
Acquisition of Assets		
Net cash flows from Investing Activities	(12,601,952.00)	(1,160,320)
NET INCREASE IN CASH AND CASH EQUIVALENT	25,319,424	15,497,250
Cash and cash equivalent at BEGINNING of the year	19,930,878	4433628
Cash and cash equivalent at END of the year	45,250,302	19,930,878

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The OL-KALOU NG-CDF financial statements were approved on _____ 2016 and signed by:



Chairman NG-CDFC



Fund Account Manager
 FUNDS MANAGER
 OL'KALOU C D F OFFICE
 P O Box 402- 20303,
 OL'KALOU.

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Estimate or F=d/c %
RECEIPTS						
Transfers from NG-CDF Board	110,306,795.0	60,765,497.0	171,072,292.0	115,765,497.0	55,306,795.0	68%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	1550500	0	1550500	2309000	-758500	149%
Use of goods and services	6724200	6557932	13282132	4329652	8952480	33%
NSSF	51040	102080	153120	0	153120	0%
Transfer to other govt institutions	22567408	8440284	31007692	22801412	8206280	74%
Other grants and transfers	64413647	31025521	95439168	39931834	55507334	42%
Acquisition of Assets	15000000	14639680	29639680	12601952	17037728	43%
TOTALS	110306795	60765497	171072292	8196850	89095442	48%

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 *NG-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 *NG-CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

FINANCIAL ACCOUNTING POLICIES (Continued)

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 *NG-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 *NG-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 *NG-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, 2016.

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015-2016	2014 - 2015	
			Kshs
NG-CDF Board			
AIE NO.750207		36,481,255.00	
AIE NO. 750370		7,300,000.00	
AIE NO. 796635		14,687,982.20	
AIE NO. 796856		11,458,655.00	
		11,458,655.00	
AIE NO. 759604		18,846,637.00	
AIE NO.724042 --	52,293,274.00		
AIE 820522	25,000,000.00		
AIE 8207777	30,000,000.00		
TOTALS	107,293,274.00	100,233,184.00	
	↑	↑	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,309,000	1,516,790
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	2,309,000	1,516,790

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014-2015
	Kshs	Kshs
Utilities, supplies and services	130,930	60,000
Communication, supplies and services	6,960	49,960
Domestic travel and subsistence	0.0	0.0
Printing, advertising and information supplies & services	84,599	25,000
Rent	360,000	360,000
Training expenses	516,960	220,000
Hospitality supplies and services	43,080	55,000
Insurance costs	0.0	0.0
Specialized materials and services		0.0
Office and general supplies and services	215,380	0.0
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	74,250	334,100
Routine maintenance – other assets	4,170	10,000
Fuel	438,468.0	437,506
Committee allowances	2,477,855.0	940,410.0
Total	4,352,652.0	1,538,566
TOTAL	-	-

TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014-2015
	Kshs	Kshs
Transfers to National Government entities	11,458,653	xx
Transfers to primary schools (see attached list)	5,700,000	11,637,931
Transfers to secondary schools (see attached list)	1,160,000	4,950,000
Transfers to tertiary institutions (see attached list)	0.0	100,000
Transfers to health institutions (see attached list)	4,482,759	350,000
TOTAL	22,801,412.00	17,037,931

8. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014-2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,775,000	18,365,400
Bursary – tertiary institutions (see attached list)	4,845,000	4,948,000
Bursary – allowances (see attached list)	561,500	94,000
Driving schools	897,600	979,200
Water projects (see attached list)	6,400,000	3,242,105
Agriculture projects (see attached list)	0.0	1,050,000
Security projects (see attached list)	3,421,734	1,670,000
Roads projects (see attached list)	10,016,000	8,405,256
Sports projects (see attached list)	0.0	300,000
Environment projects (see attached list)	0.0	2,100,000
Emergency projects (see attached list)	2,855,000	4,700,025
Shades	1,160,000	16,687,931
Total	39,931,834	62,541,917

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014-2015
	Kshs	Kshs
Purchase of Buildings	xx	xx
Construction of Buildings	210,752	60,320
Refurbishment of Buildings	xx	xx
Purchase of Vehicles and Other Transport Equipment	12,391,200	xx
Overhaul of Vehicles and Other Transport Equipment	xx	xx
Purchase of Household Furniture and Institutional Equipment	xx	xx
Purchase of Office Furniture and General Equipment	xx	xx
Purchase of ICT Equipment, Software and Other ICT Assets	0.0	300,000
Purchase of Specialised Plant, Equipment and Machinery	xx	xx
Rehabilitation and Renovation of Plant, Machinery and Equip.	xx	xx
Acquisition of Land	xx	xx
Acquisition of Intangible Assets	0.0	800,000
Total	12,601,952	1,160,320

TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>Equity bank-Ol-kalou branch</i>	45,205,302.00	19,930,878.00
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
Total	45,250,302.00	19,930,878.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014-2015
	Kshs	Kshs
Bank accounts	45,250,302	4,433,628
Cash in hand	-	-
Imprest	-	-
Total	45,250,302	4,433,628

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures		
Transport equipment	22,220,521.00	
Office equipment, furniture and fittings	440,947.00	
ICT Equipment, Software and Other ICT Assets	1,037,030.00	
Other Machinery and Equipment	275,703.00	
Heritage and cultural assets		
Intangible assets		
Total	23,974,201.00	