

REPUBLIC OF KENYA



*Paper Laid*  
*By the Leader of*  
*majority party, Hon*  
*Aden Duale*  
*on Tuesday 9.8.*



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**REPORT**

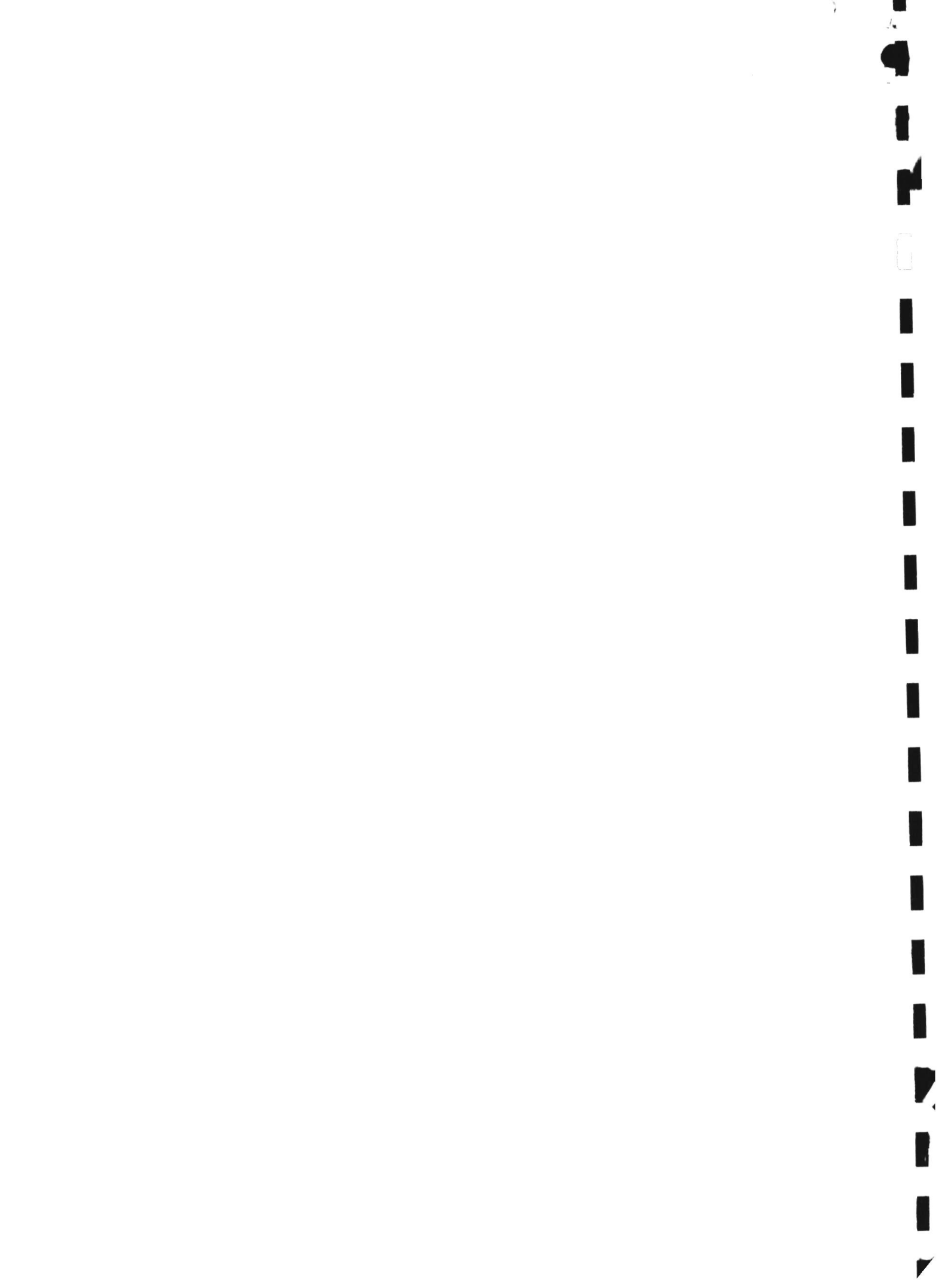
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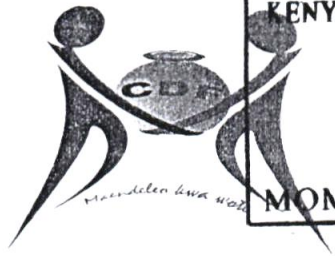
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT  
FUND - TAVETA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2015**





OFFICE OF THE AUDITOR GENERAL  
KENYA NATIONAL AUDIT OFFICE

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**CONSTITUENCY DEVELOPMENT FUND- TAVETA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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# CONSTITUENCY DEVELOPMENT FUND- TAVETA 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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*. The objective of the fund is to ensure a specific portion of the national annual budget is devoted to the constituencies for purpose of infrastructural development, wealth creation and in fighting poverty at constituency level.

#### (b) Key Management

The *Taveta Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

#### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Daniel Mwaluko
3.	Accountant	Hesbon Ayodo

#### (d) Fiduciary Oversight Arrangements

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

P.O. Box. 243-80302  
CDF Building  
TAVETA TOWN, KENYA

**CONSTITUENCY DEVELOPMENT FUND- TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

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Key constituency information (continued)

**(f) TAVETA CDF Contacts**

Telephone: (254) 043-535062

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

**(g) Entity Bankers**

Equity Bank Limited

P.O. Box.305-80302

Taveta

Taveta Branch

A/C NO.1420262668499

**(h) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

Taveta Constituency is one of the four constituencies in Taita Taveta County, Coast Region. During the financial year 2014/2015 we received kshs: 75,364,498 representing 75% of our total allocation of kshs: 100,485,997 from CDF Board. Our utilization of funds for the financial year stands at 74% of the total budget. The CDF Board should provide funds in time for 100% utilization to be achieved.

**Achievements**

- Efficient disbursement of funds to projects for funds received from CDF Board.
- Phenomenal improvement of infrastructure in the education sector.
- Improved standards of education, health and water accessibility.

**Challenges**

- Erratic disbursement of funds from the CDF Board affecting timely implementation of projects and absorption of trial allocation.
- Insufficient funds for monitoring and evaluation and capacity building of various operatives.

**Way forward**

- CDF Board should disburse funds in time.
- Allocation for monitoring and evaluation Vote should be increased for effective and efficient management managements of projects
- County projects committee should be operationalized for consultation at county level to guard against any duplication of projects and enhance synergy between all development agents.

*Robert*

**CHAIRMAN CDFC**

**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 *TAVETA 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 *TAVETA 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 *TAVETA 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.

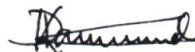
The Accounting Officer in charge of the *TAVETA CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes 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 21/08/ 2015.



Chairman CDFC



Fund Account Manager



## OFFICE OF THE AUDITOR-GENERAL

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

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Taveta Constituency set out on pages 5 to 24, 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 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 report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk 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 management, as well as evaluating the overall presentation of the financial statements.

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

## **Basis for Qualified Opinion**

### **1.0 Use of Goods and Services**

The use of goods and services figure of Kshs.1,482,469 shown in the statement of receipts and payments for the year ended 30 June 2015 includes Kshs.801,000 relating to routine maintenance – vehicles and other transport equipment, out of which Kshs.751,000 was paid to a garage for repair of GK A911U, GKA 186G and GKA 911U. However, the defects were not indicated in the respective daily work tickets nor post inspection report availed for audit verification. Further, included in Kshs.751,000 is Kshs.120,000 in respect of purchase of four new tyres for GK A 911U which were not recorded in the stores ledger and the replaced tyres were not availed for audit verification. The records further indicate that Kshs.250,026 was spent on painting of Taveta Sub-County Commissioner's office of which requisition for the service and minutes approving the request for funding were not availed for audit review.

Consequently, the propriety of Kshs.1,001,026 spent on routine maintenance – vehicles and other transport equipment and painting for the year ended 30 June 2015 could not be confirmed.

### **2.0 Transfers to Other Government Units – Primary Schools**

The statement of receipts and payments for the year ended 30 June 2015 reflects an amount of Kshs.59,320,690 in respect of transfers to other government units of which the following observations were made:

#### **2.1 St. Patrick - Kimala Primary School**

Included in the transfers to other government units amount of Kshs.59,320,690 is Kshs.11,537,931 relating to transfers to primary schools of which Kshs.500,000 was transferred to St. Patrick - Kimala Primary School for flooring, electrification, fixing windows, plastering and painting of two classrooms at a contract sum of Kshs.1,397,545. However, records availed for audit review indicate that the construction work which was expected to take three months was completed after two and half years. The delay occasioned extra works of Kshs.302,496, which pushed the original contract sum of Kshs.1,397,545 to the final sum of Kshs.1,700,041.

#### **2.2 Kiwalwa Primary School**

Transfers to primary schools of Kshs.11,537,931 also include Kshs.2,000,000 disbursed to Kiwalwa Primary School for walling and roofing of administration block

and two classrooms whose contract sum was Kshs.4,088,350. However, the tender was awarded through quotations, contrary to the thresholds matrix in the First Schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 which requires tenders above Kshs.4,000,000 to be awarded through national open tender method.

### **2.3 Mata Primary School**

In addition, transfers to primary schools figure of Kshs.11,537,931 includes Kshs.2,000,000 transferred to Mata Primary School for completion of walling and roofing of administration block and two classrooms at a contract sum of Kshs.4,037,500. Available records indicate that the project was started by the National Government under the Economic Stimulus Program (ESP). However, evidence of valuation to ascertain the level of completion before the Fund took over the project was not availed for audit verification. Further, although the contract sum of the project was Kshs.4,037,500, the tender was awarded through quotations, contrary to the thresholds matrix in the First Schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 which requires contracts of above Kshs.4,000,000 to be awarded through national open tender method.

### **2.4 Chala Primary School**

Transfers to primary schools totalling Kshs.11,537,931 also includes Kshs.1,000,000 transferred to Chala Primary School for flooring, fitting windows and doors, plastering and painting of a girls' dormitory and two classrooms. However, certificates of completion and report of the inspection and acceptance committee for this work were not availed for audit verification.

Consequently, the propriety and value for money for Kshs.5,500,000 transferred to the four (4) primary schools for the year ended 30 June 2015 could not be confirmed.

### **3.0 Transfers to Tertiary Institutions**

Included in the transfers to other government units of Kshs.59,320,690 is an amount of Kshs.33,800,000 in respect of transfers to tertiary institutions, out of which Kshs.23,800,000 was for construction of Kenya Medical Training College -Taveta Campus. However, bank statements availed for audit review indicated that as at 30 June 2015, the contractor had been paid a total of Kshs.64,160,086 against amount of certified work as at that date of Kshs.49,407,679, resulting to an overpayment of Kshs.14,752,407.

Consequently, the propriety and value for money for Kshs.23,800,000 spent in respect of transfer to tertiary institutions for the year ended 30 June 2015 could not be confirmed.

### **4.0 Other Grants and Transfers – Water Projects**

The statement of receipts and payments for the year ended 30 June 2015 reflects other grants and transfers balance of Kshs.15,170,000, out of which Kshs.4,000,000

is in respect of Chala Water Project. However, the contract was awarded to a construction company whose evidence of registration with National Construction Authority as piping contractors was not availed for audit verification.

Consequently, the propriety and value for money for Kshs.4,000,000 disbursed for water project for the year ended 30 June 2015 could not be confirmed.

## **5.0 Emergency Funds**

Included in the other grants and transfers amount of Kshs.15,170,000 an is emergency expenditure of Kshs.4,570,000 for the year ended 30 June 2015. However, included in this amount is Kshs.250,026.40 spent on painting of Taveta Sub-County Commissioner's office and Kshs.740,000 spent on bursaries for which authority of the Board as per Section 10(2) of the CDF Board Act, 2013 were not availed for audit review. Further, according to Section 12(3) of the CDF Act, 2013, emergency refers to an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. Painting of the office and paying bursaries are not emergencies within the context of this law.

Consequently, the expenditure of Kshs.990,026.40 treated as emergency for the year ended 30 June 2015 is not supported and does not comply with the law.

## **6.0 Cash and Cash Equivalents**

### **6.1 Bank balance**

The statement of financial assets as at 30 June, 2015 reflects cash and cash equivalents balance of Kshs.2,645,408, out of which Kshs.2,556,808 relates to bank balance as per cash book. However, the Fund's bank reconciliation statement as at 30 June 2015 reflected payments in cash book not in bank statement totalling Kshs.702,061.40 whose dates of clearance by the bank were not indicated. Further, the reconciliation reflected payments in bank statement not in cash book of Kshs.2,135 and receipts in bank statement not in cash book of Kshs.25,121,499.20. However, the reason for non-recording of these items has not been provided.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,645,408 as at 30 June 2015 could not be confirmed.

### **6.2 Outstanding Imprest**

Included in the cash and cash equivalents balance of Kshs.2,645,408 shown in the statement of financial assets as at 30 June 2015 is an overdue imprest of Kshs.88,600 issued to an officer on 09 May 2007. This is contrary to Section 5.6.5 of the Government Financial Regulations and Procedures which requires an officer with outstanding imprest to account for or surrender the same within 48 hours of return to duty station or of completion of the task for which it was issued.

In the circumstances, the recoverability of the un-surrendered imprest of Kshs.88,600 remains uncertain.

### Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Taveta 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 Constituencies Development Fund Act, 2013.

### Other Matter

#### 1.0 Budgetary Control and Performance

##### (a) Budget Performance

During the year under review, the Fund had a budget of Kshs.109,070,558 and spent Kshs.81,392,850 or 75%, resulting to an under expenditure of Kshs.28,560,399 or 26% on seven items and over expenditure of Kshs.882,691 or 1 % on committee expenses as shown below:

Item	Budget (Kshs.)	Expenditure (Kshs.)	Under Absorption (Kshs.)	Over expenditure (Kshs.)	%
Compensation of Employees	1,909,160	1,362,000	547,160	-	29
Use of Goods and Services	1,715,967	1,482,469	233,498	-	14
Committee Expenses	3,115,400	3,998,091	-	882,691	28
Transfers to Other Government Units	73,037,531	59,320,690	13,716,841	-	19
Other Grants and Transfers	28,537,220	15,170,000	13,367,220	-	47
Social Security Benefits	105,280	9,600	95,680	-	91
Acquisition of Assets	150,000	50,000	100,000	-	67
Other Payments	500,000	-	500,000	-	100
<b>Total</b>	<b>109,070,558</b>	<b>81,392,850</b>	<b>28,560,399</b>	<b>882,691</b>	

The underutilization of funds may have impacted negatively on the delivery of goods and services to the citizens of Taveta Constituency or a reflection of misallocation of funds, hence there is need to re-think on the budget process with a view to focusing on priority areas.

## (b) Projects Implementation

The projects status report availed for audit review indicated that Kshs.277,678,115 was allocated and disbursed to 34 projects, out of which Kshs.271,078,932 or 98% was spent as at 30 June 2015, resulting in an under expenditure of Kshs.6,599,183 or 2% as shown below:

No	Name of Project	Details of the project	Approved Proposal (Kshs)	Disbursements in 2014/2015 (Kshs)	Cumulative Disbursements as at 30 June 2015 (Kshs)	Expenditure in 2014/2015 (Kshs)	Cumulative Expenditure as at 30 June 2015 (Kshs)	Unspent Balance (Kshs.)	% Completed
1	Bursary secondary schools	payment of bursary to needy students	11,000,000	4,000,000	11,000,000	4,000,000	11,000,000	-	100
2	Bursary tertiary institutions	payment of bursary to needy students	6,000,000	2,000,000	6,000,000	2,000,000	6,000,000	-	100
3	Mahoo Primary School project	Completion of a Girls Dormitory(fixing doors and windows and plastering)	5,400,000	1,000,000	5,400,000	0	5,108,135	999,135	67.04
4	Chala primary school project	Completion of a Girls Dormitory (flooring, plastering, painting, and fixing doors and windows)	2,300,000	500,000	2,300,000	500,000	2,300,000	-	89
5	Chala primary school project	Completion of two classrooms (roofing, fixing doors and windows, plastering and painting)	1,200,000	500,000	1,200,000	500,000	723,090	476,910	71.6
6	Lumi primary school project	Construction of two new classrooms	1,000,000	1,000,000	1,000,000	0	996,000	4,000	99
7	Kidong'u primary school	completion of two classrooms(plastering, flooring, painting, fixing doors and windows and electrification)	1,800,000	500,000	1,800,000	0	1,600,000	200,000	91.7
8	Kiwalwa primary school project	Completion of administration block and two classrooms(completion of walling and roofing)	2,000,000	2,000,000	2,000,000	2,000,000	1,989,000	11	99
9	Mata primary school project	Completion of administration block and two classrooms(completion of walling and roofing)	2,000,000	2,000,000	2,000,000	2,000,000	1,998,540	1,460	99
10	Madarasani primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,700,000	500,000	1,700,000	1,100,000	1,344,399	355,601	79

11	Chokaa primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,800,000	500,000	1,800,000	0	1,650,221	1,49,779	9
12	Lessesia primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification) to ease congestion for a conducive learning environment	1,800,000	500,000	1,800,000	500,000	1,797,000	149,779	99
13	Riata primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,800,000	500,000	1,800,000	1,100,000	1,700,000	100,000	100
14	Ziwani primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,800,000	500,000	1,800,000	0	1,599,000	201,000	
15	Eldoro primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,500,000	500,000	1,500,000	500,000	1,500,000	-	
16	Njukini primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,800,000	500,000	1,100,000	0	600,000	500,000	
17	St. Patrick - Kimala primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,800,000	500,000	1,800,000	600,000	1,700,000	100,000	
18	Ulawani primary school project	Construction of two new classrooms	2,200,000	1,200,000	2,200,000	1,200,000	2,200,000	-	100
19	Kitoghotu primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	2,000,000	1,000,000	2,000,000	1,000,000	1,842,970	157,030	92
20	Sir-Ramson primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	2,000,000	1,000,000	2,000,000	0	1,978,124	21,876	98
21	Orkung'u primary school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	2,000,000	1,000,000	2,000,000	1,000,000	1,860,100	139,900	93

22	Majengo school project	Completion of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	2,000,000	1,000,000	2,000,000	1,000,000	1,730,972	269,028	86.5
23	Nakruto school project	Rehabilitation of two classrooms, (plastering, flooring, painting, fixing windows and electrification)	1,837,931	837,931	1,837,931	1,000,000	1,834,760	3,171	99.8
24	Lumi Secondary school project	Completion of a new dormitory (plastering, fixing doors and windows, painting)	6,500,000	2,500,000	6,500,000	4,000,000	6,495,900	4,100	99.3
25	Kitobo Secondary school project	Completion of a new dormitory (plastering, fixing doors and windows, painting)	6,500,000	2,500,000	6,500,000	4,000,000	6,496,686	3,314	99.9
26	Mata Secondary school project	Completion of a new dormitory (plastering, fixing doors and windows, painting)	6,500,000	2,500,000	6,500,000	4,000,000	6,497,686	2,314	99.6
27	Ngutini Secondary school project	Completion of two classrooms (roofing, plastering, flooring, fixing doors and windows and electrification)	3,000,000	800,000	3,000,000	800,000	2,994,520	5,480	99.81
28	Ngutini Secondary school project	Construction of two pit latrines	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	100
29	Njoro Secondary school project	Construction of four pit latrines for boys, construction of four pit latrines with shower for girls and construction of two pit latrines for staff. Purchase of hundred metallic chairs and a hundred lockers.	2,000,000	2,000,000	2,000,000	0	1,997,240	2,760	99.86
30	KMTC - Taveta project	Construction of KMTC Campus (Administration Block)	157,190,184	34,000,000	157,190,184	23,800,000	154,649,589	2,540,595	98.38
31	Taveta Technical Training Institute	Construction of College	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	100
32	Chala Water Project	pipe laying	7,000,000	4,000,000	7,000,000	4,000,000	6,847,000	153,000	97.81

33	Taveta Police Divisional Headquarters project	Completion of Taveta Police Divisional Headquarters (phase ii) - plastering, fixing, doors and windows part of ground floor)	16,900,000	4,900,000	16,900,000	0	16,000,000	900	99.9
34	Mazingira project	Purchase of tree seedlings for planting at chala water project, kimala irrigation scheme, Taveta youth polytechnic and chala water project intake	2,850,000	600,000	2,850,000	600,000	2,848,000	2,000	99.9
<b>TOTAL</b>			<b>278,378,115</b>	<b>88,537,931</b>	<b>277,678,115</b>	<b>72,400,000</b>	<b>271,078,932</b>	<b>6,599,183</b>	

Further, from the table above, it is noted that only 4 out of the 34 projects were complete as at 30 June 2015, leaving 30 projects at various stages of completion, an indication that envisaged goods and services could not have been rendered to the residents of the Constituency. In addition, the report does not indicate the completion status of 4 projects, casting doubts about their implementation by the Fund management.

### (c) Projects Verification

During the year under review, 24 projects with disbursements of Kshs. 63,035,688.50 as shown below were verified:

S/No	Project Name	Amount (Kshs.)	Date of Visit	Project status at the time of inspection
1	Riata Primary school	500,000	20/4/16	The two classrooms are complete. And in use.
2	Eldoro Primary School	500,000	20/4/16	Wiring not yet done.
3	Kenya Medical training college	23,800,000	21/4/16	Fittings not yet done. New slab done.
4	Taveta Technical Training	10,000,000	21/4/16	Project almost complete; painting and fixing of lighting appliances in progress.
5	Challa/Njukini Adjudication Projects	1,000,000	21/4/16	Demarcation of land by Lands, adjudication and settlement officers in progress to give residents of Taveta Title deeds.
6	Taveta Jua Kali sheds	230,000	21/4/16	Repairs of a collapsing toilet done and in use.
7	Msengoni Pre-School	300,000	20/4/16	Classroom completed and in use
8	Mahoo Primary School	1,000,000	21/4/16	Girls' Dormitory Complete and in use
9	Chala Primary school	1,000,000	20/4/16	Completion of a dormitory and a classroom. Dormitory complete but the classroom incomplete with roofing already done except doors, windows, plastering and painting.
10	Ulawani Primary School.	1,700,000	20/4/16	Two classrooms and a toilet complete and in use.
11	Njukini Health center	2,241,379.5	20/4/16	2 prefabricated houses and 2 bedroom staff houses complete and occupied.

12	Njoro secondary school	2,000,000	21/4/16	Toilets and lockers. Constructed and in use.
13	Mahandakini Primary	1,081,550	20/4/16	A classroom roofing and 4-door pit latrine complete and in use.
14	Kiwalwa primary school project	2,000,000	20/4/16	Construction is ongoing but flooring, doors and windows not done yet.
15	Mata primary school project	2,000,000	19/4/16	Construction work ongoing. Work at roofing level.
16	Orkungu primary school	1,000,000	19/4/16	Complete and in use
17	Chala primary school – 2 classrooms	1,000,000	19/4/16	Classroom windows and doors including plastering not yet done.
18	Kitobo secondary school project – dormitory	2,500,000	20/4/16	Tiles not fixed in the bathroom and toilets. Plumbing works not complete.
19	Mata secondary school project Completion of a new dormitory	2,500,000	19/4/16	Completed in July 2015 but not in use to date.
20	Lumi secondary school project	2,500,000.0	19/4/16	Complete but unoccupied.
21	Ngutini Secondary school	3,000,000	20/4/16	The project is complete and occupied
22	Ndilidau sangu water project	200,000	20/4/16	Items delivered seen.
23	Rekeke Health center project.	2,241,379.50	20/4/16	One unit complete second one ongoing i.e. fixing of doors, windows, window panes and painting.
24	Njukini Health center	2,241,379.50	20/4/16	The two units complete and occupied by staff.
	<b>TOTAL</b>	<b>64,035,688.50</b>		


Out of the 24 projects inspected, 7 had the following anomalies:

S/N o.	Project Name	Amount (Kshs.)	Date of Visit	Observation
1	Eldoro Primary School	500,000	20/4/16	Wiring not yet done; Cracks seen on the floor
2	Kenya Medical training college	34,000,000	21/4/16	Stalled before fittings and plastering
3	Taveta Jua Kali sheds	230,000	21/4/16	Repairs of a collapsing toilet done
4	Orkungu primary school	1,000,000	19/4/16	Project not labeled, Cracks seen on the floors and walls.

5	Mata secondary school project Completion of a new dormitory	2,500,000	19/4/16	Cracks seen at the entrance and in some cubicles of the dormitory. Completed in July 2015 but not in use to date.
6	Lumi secondary school project	2,500,000	19/4/16	Completed in September 2015 but still unoccupied at the time of audit in April 2016. Sockets and bulbs not fixed. Toilet doors not fitted.
7	Kitobo secondary school project – dormitory	2,500,000	20/4/16	Tiles not fixed in the bathroom and toilets
	<b>TOTAL</b>	<b>40,730,000</b>		

The anomalies observed were likely caused by poor workmanship and use of inferior quality materials which means value for money may not have been obtained from the projects. There is also risk of delay in completion of these projects which may negatively affect delivery of goods and services to the residents of the Constituency.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

**11 July 2016**

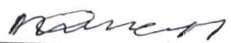
**CONSTITUENCY DEVELOPMENT FUND- TAVETA CONSTITUENCY****Reports and Financial Statements**


For the year ended June 30, 2015

**IV. STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2015**

	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	75,364,498	130,957,912
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>75,364,498</b>	<b>130,957,912</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,362,000	1,261,464
Use of goods and services	5	1,482,469	2,093,076
Committee Expenses	6	3,998,091	2,829,774
Transfers to Other Government Units	7	59,320,690	93,290,184
Other grants and transfers	8	15,170,000	26,556,217
Social Security Benefits	9	9,600	9,800
Acquisition of Assets	10	50,000	1,000,000
Other Payments	11	-	500,000
<b>TOTAL PAYMENTS</b>		<b>81,392,850</b>	<b>127,540,515</b>
<b>SURPLUS/(DEFICIT )</b>		<b>(6,028,352)</b>	<b>3,417,397</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TAVETA CDF financial statements were approved on **21/8/ 2015** and signed by:

  
Chairman - CDFC

  
Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- TAVETA CONSTITUENCY**

**Reports and Financial Statements**

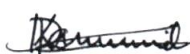
**For the year ended June 30, 2015**

**V. STATEMENT OF FINANCIAL ASSETS  
AS AT 30<sup>TH</sup> JUNE, 2015**

	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	2,556,808	8,585,161
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	88,600	88,600
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,645,408</b>	<b>8,673,761</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	8,673,761	5,256,364
Surplus/Deficit for the year		(6,028,352)	3,417,397
Prior year adjustments	14		
<b>NET FINANCIAL POSITION</b>		<b>2,645,408</b>	<b>8,673,761</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TAVETA CDF financial statements were approved on **21/8/2015** and signed by:

  
Chairman - CDFC

  
Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- TAVETA CONSTITUENCY**


**Reports and Financial Statements**


For the year ended June 30, 2015

**VI. STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2015**

		2014 - 2015	2013 - 2014
<b>Receipts for operating income</b>			
Transfers from Other Government Entities	1	75,364,498	130,957,912
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,362,000	1,261,464
Use of goods and services	5	1,482,469	2,093,076
Committee Expenses	6	3,998,091	2,829,774
Transfers to Other Government Units	7	59,320,690	93,290,184
Other grants and transfers	8	15,170,000	26,556,217
Social Security Benefits	9	9,600	9,800
Other Payments	11	-	500,000
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from financing activities</b>		<b>(81,342,850)</b>	<b>(126,540,515)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(50,000)	(1,000,000)
<b>Net cash flows from financing Activities</b>		<b>(50,000)</b>	<b>(1,000,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>8,673,761</b>	<b>5,256,364</b>
<b>Cash and cash equivalent at END of the year</b>	<b>12A</b>	<b>2,645,408</b>	<b>8,673,761</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TAVETA CDF financial statements were approved on 21/8/2015 and signed by:

  
Chairman CDFC

  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2015


**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2015**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c= a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	100,485,997	8,585,161	109,071,158	75,364,498	33,706,660	69%
Proceeds from Sale of Assets						
Other Receipts						
<b>Total</b>	<b>100,485,997</b>	<b>8,585,161</b>	<b>109,071,158</b>	<b>75,364,498</b>	<b>33,706,660</b>	<b>69%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,727,780	182,000	1,909,780	1,362,000	547,160	71%
Use of goods and services	1,515,967	200,000	1,715,967	1,482,469	233,498	86%
Committee Expenses	2,550,800	564,600	3,115,400	3,998,091	(882,691)	128%
Transfers to Other Government Units	73,037,531		73,037,531	59,320,690	13,716,841	81%
Other grants and transfers	20,900,239	7,636,961	28,537,200	15,170,000	13,367,200	53%
Social Security Benefits	103,680	1600	105,280	9600	95,680	9%
Acquisition of Assets	150,000		150,000	50,000	100,000	33%
Other Payments	500,000		500,000		500,000	0%
<b>TOTALS</b>	<b>100,485,997</b>	<b>8,585,161</b>	<b>109,071,158</b>	<b>81,392,850</b>	<b>27,678,308</b>	<b>75%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,028,352)</b>	<b>6,028,352</b>	

(a) Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization

- i. Committee expenses in the administration vote was over utilized, sourcing funds from over budgeted items in the same vote
- ii. Other payment constitutes Audit fee that has not be invoiced and not paid
- iii. Acquisition of assets, the procurement of a photocopier is ongoing
- iv. Social security benefits were over budgeted.

The TAVETA CDF financial statements were approved on 21/8/ 2015 and signed by:

  
Chairman CDF

  
Fund Account Manager

## VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### 1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

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**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY  
 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	2013 - 2014
	Kshs	Kshs
AIE NO. A711787		17,343,430
AIE NO. A709826		43,358,564
AIE NO. A709870		2,000,000
AIE NO. A711980		26,102,369
AIE NO. A735880		42,153,553
AIE NO. A750386	7,300,000	
AIE NO. A759539	17,821,499	
AIE NO. A796648	14,072,900	
AIE NO. A796877	11,048,600	
AIE NO. A797043	25,121,499	
<b>TOTAL</b>	<b>75,364,498</b>	<b>130,957,912</b>

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
<b>Total</b>		-

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

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

**4. COMPENSATION OF EMPLOYEES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	984,000	1,211,184
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	174,000	-
Transport allowance	94,000	-
Leave allowance	20,000	15,000
Gratuity	-	-
Other personnel payments	90,000	35,280
<b>Total</b>	<b>1,362,000</b>	<b>1,261,464</b>

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	43,539	94,304
Communication, supplies and services	-	3,000
Domestic travel and subsistence	-	320,431
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	50,000	-
Hospitality supplies and services		
Insurance costs		
Fuel ,oil and lubricants	-	60,000
Office and general supplies and services	563,690	553,266
Other operating expenses	24,240	225,000
Routine maintenance – vehicles and other transport equipment	801,000	837,075
Routine maintenance – other assets		
<b>Total</b>	<b>1,482,469</b>	<b>2,093,076</b>

**6. COMMITTEE EXPENSES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Committee allowances</i>	3,998,091	2,429,000
<i>Other committee expenses</i>	-	400,774
<b>Total</b>	<b>3,998,091</b>	<b>2,829,774</b>

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. TRANSFERS TO OTHER GOVERNMENT UNITS**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	11,537,931	21,200,000
Transfers to secondary schools	9,500,000	21,700,000
Transfers to tertiary institutions	33,800,000	49,190,184
Transfers to health institutions	4,482,759	1,200,000
<b>TOTAL</b>	<b>59,320,690</b>	<b>93,290,184</b>

**8. OTHER GRANTS AND TRANSFERS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools	4,460,000	8,701,000
Bursary – tertiary institutions	1,540,000	2,299,000
Bursary – special schools		
Mock & CAT		
Water projects	4,000,000	3,000,000
Agriculture projects		
Electricity projects		
Security projects	-	8,000,000
Roads projects		
Sports projects		
Environment projects	600,000	750,000
Emergency projects	4,570,000	3,806,217
<b>Total</b>	<b>15,170,000</b>	<b>26,556,217</b>

**9. SOCIAL SECURITY BENEFITS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	9,600	9,800
<b>Total</b>	<b>9,600</b>	<b>9,800</b>

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings	-	1,000,000
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	50,000	-
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>50,000</b>	<b>1,000,000</b>

CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Kidong'u Social Hall Project	-	500,000
<b>Total</b>		<b>500,000</b>

12A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Equity Bank, A/C NO. 1420262668499- Taveta Branch	2,556,808	-
KCB, A/C NO. 1103904892 – Taveta Branch	-	8,585,161
<b>Total</b>	<b>2,556,808</b>	<b>8,585,161</b>

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY**

**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12B: CASH IN HAND**

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

**12C: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Francis Kimotho</i>	09/05/2007	88,600	-	88,600
<b>Total</b>				<b>88,600</b>

**CONSTITUENCIES DEVELOPMENT FUND – TAVETA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***13. BALANCES BROUGHT FORWARD**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	8,585,161	5,167,764
Cash in hand	-	-
Imprest	88,600	88,600
<b>Total</b>	<b>8,673,761</b>	<b>5,256,364</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		
Cash in hand		
Imprest	88,600	88,600
<b>Total</b>	<b>88,600</b>	<b>88,600</b>

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	<b>-</b>	<b>-</b>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	18,200,000	-
Amounts due to other grants and other transfers (see attached list)	6,421,499	-
Others ( <i>Audit fee</i> )	500,000	-
	<b>25,121,499</b>	<b>-</b>

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**ANNEX 3 – PENDING PAYABLES****AMOUNTS DUE TO OTHER GOVERNMENT ENTITIES**

<b>NO</b>	<b>PROJECT NAME</b>	<b>AMOUNT</b>
1	NJUKINI PRIMARY SCHOOL PROJECT	500,000
2	LUMI PRIMARY SCHOOL PROJECT	1,000,000
3	CHOKAA PRIMARY SCHOOL PROJECT	500,000
4	MAHOO PRIMARY SCHOOL PROJECT	1,000,000
5	ELDORO PRIMARY SCHOOL PROJECT	500,000
6	RIATA PRIMARY SCHOOL PROJECT	500,000
7	KIDONG’U PRIMARY SCHOOL PROJECT	500,000
8	ZIWANI PRIMARY SCHOOL PROJECT	500,000
9	SIR RAMSON PRIMARY SCHOOL PROJECT	1,000,000
10	KENYA MEDICAL TRAINING COLLEGE-TAVETA PROJECT	10,200,000
11	NJORO SECONDARY SCHOOL PROJECT	2,000,000
	<b>TOTAL</b>	<b>18,200,000</b>

**AMOUNTS DUE TO OTHER GRANTS AND TRANSFERS**

<b>NO</b>	<b>PROJECT NAME</b>	<b>AMOUNT</b>
1	TAVETA DIVISIONAL POLICE HEADQUARTERS PROJECT	4,900,000
2	EMERGENCY	1,521,499
	<b>TOTAL</b>	<b>6,421,499</b>

**OTHER PAYMENTS**

<b>NO</b>	<b>NAME OF PROJECT</b>	<b>AMOUNT</b>
1	AUDIT FEE	500,000
	<b>TOTAL</b>	<b>500,000</b>

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
Sub-Total							
<b>Middle Management</b>							
4.							
5.							
6.							
Sub-Total							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
Sub-Total							
<b>Others (specify)</b>							
10.							
11.							
12.							
Sub-Total							
Grand Total							

CONSTITUENCIES DEVELOPMENT FUND - TAVETA CONSTITUENCY

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
<b>Others (specify)</b>							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	6,000,000	6,000,000
Transport equipment	3,300,000	3,300,000
Office equipment, furniture and fittings	278,236	278,236
ICT Equipment, Software and Other ICT Assets	217,000	167,000
Other Machinery and Equipment	7,220,600	7,220,600
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>17,015,836</b>	<b>16,965,836</b>