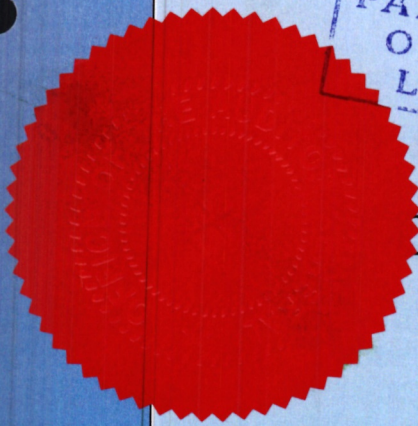
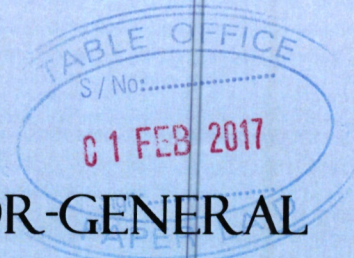


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BUTERE CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCIES DEVELOPMENT FUND – BUTERE 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)

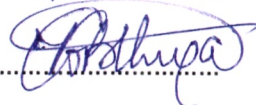
Prepared By:

Chairman - Harrison Misango

Signature.....

Date 15TH-08-2015

Fund Account Manager Collins Obuya

Signature.....

Date 15TH-08-2015

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Collins Obuya
3.	District Accountant	Dennis Abuya

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- 1) Mr. Harrison .O.Misango – Chairman
- 2) The Deputy County Commissioner – Butere
- 3) Mr Collins Obuya – F.A.M -Butere
- 4) Mrs.Berrinah.Nthenya – Member
- 5) Mr.AurtherMuleshe – Member
- 6) Mr. Fredrick Kasamani – Member
- 7) Mr. James S. Khabeko – Member
- 8) Mrs.FenikeMuhonja – Member
- 9) Mrs. Kennedy A.Esala – Member
- 10) Mrs. Eunice AdhiamboOthialo – Member

(e) Entity Headquarters

P.O. Box 326-50101, Butere
Opposite DC'S Office, Shiatsala Butere Road,
Butere, Kenya

(f) Entity Contacts

Mobile: 0721-901620

E-mail: cdfbutere@gmail.com

(g) Entity Bankers

905 Mumias, branch
A/C No.01120068114200
Box . 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, Ken

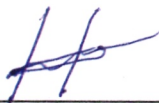
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

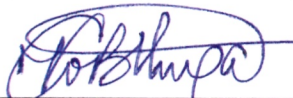
The Fund Account Manager in charge of the Butere *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Butere *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Butere *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Butere *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Butere *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.



Chairman - CDFC



Fund Account Manager

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Butere Constituency set out on pages 5 to 18, which comprise the statement of financial assets as at 30 June 2015, and the statement receipts and payments, statement of cash flows and a 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 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

1.0 Presentation and Completeness of the Financial Statements

1.1 Presentation of the Financial Statements

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

1.2 Irregular Fund Title

The passing of the National Government Constituency Development Fund Act, 2015, represented into the name of the reporting entity changing from "Constituency Development Fund; Butere" to "National Government Constituency Development Fund: Butere" The financial statements are not presented under the new reference.

1.3 Identification of Financial Statements

The financial statements presented for audit are not properly identified but casually named as statement of receipts and payments and statement of financial assets without reference to the name of the Constituency Development Fund.

1.4 Outstanding Imprest

Note 12(c) to the financial statements reflects outstanding imprests totaling to Kshs.370,000 that are not analysed whereas Note 14 reflects an unexplained prior-year adjustment of Kshs.370,000.

In view of the foregoing, the accuracy, completeness and presentation of the financial statements cannot be ascertained.

2.0 Budgetary Control and Performance

The Fund's Budgeted receipts and total payments amounted to Kshs.129,479,916. However, the Fund only received a total of Kshs.114,974,218 which amounted to underfunding of Kshs.14,505,472 representing money not received from the Constituency Development Fund (CDF) Board. Actual total payments amounted to Kshs.97,202,697 thus resulting in an under-expenditure of Kshs.32,277,218 as shown below:

Item	Final Budget (Kshs.)	Actual Expenditure (Kshs.)	Difference (Kshs.)	Percentage of Utilization (%)
Receipts				
Transfers from CDF-AIEs received	129,479,916	114,974,444	14,505,472	75%
Total	129,479,916	114,974,444		
Payments				
Compensation of employees	1,408,795	1,408,795	0	100%
Use of goods and services	7,676,560	7,676,560	0	100%
Committee expenses	3,552,279	3,552,279	0	100%
Transfers to other government units	45,450,000	26,343,457	19,106,543	42%
Other grants and transfers	70,991,882	57,821,207	13,170,675	82%
Social Security Benefits	30,400	30,400	0	100%
Acquisition of assets	370,000	370,000	0	100%
Total	129,479,916	97,202,698	32,277,218	75%

The management attributed the under-expenditure to delayed disbursements by the National Treasury. In addition, out of the total sum disbursed, Kshs.17,771,746 had not been utilized as at the end of the year on 30 June 2015. Consequently, the Fund did not meet its output targets and service delivery expectations of the constituents.

3.0 Project Implementation and Management

For the two financial years to 30 June, 2015, the Fund allocated a total of Kshs.194,250,827 to implementation of three hundred and forty three (343) projects. However, projects in the administration and education sectors allocated Kshs.16,860,925 and Kshs.10,460,000 respectively were not completed as detailed below:

Sector Code	Allocated Amount (Kshs.)	Disbursed Amount (Kshs.)	Project Status	No of Projects
Administration	10,956,090	10,956,090	Complete	9
Education	65,262,266	65,262,266	Complete	173
Environment	3,083,440	3,083,440.00	Complete	13
Health	16,772,759	16,772,759.00	Complete	11
Markets	4,070,000	4,070,000	Complete	10
Roads	48,000,000	48,000,000	Complete	38
Security	12,725,347	12,725,347	Complete	11
Sports	3,200,000		Complete	2

		3,200,000		
Water	3,150,000	3,150,000	Complete	61
Youth	10,000	10,000	Complete	1
Administration	16,860,925	16,860,925	Ongoing	12
Education	10,460,000	10,460,000	Ongoing	13
Total	194,550,827	194,550,827		343

The incomplete education projects included six construction projects in schools to which of Kshs.5,760,000 had been allocated way back in the year 2013/2014. In the year 2014/2015, no allocation was made for these projects. The constitutional requirement of prompt and responsive services to the public was therefore not adhered to with respect to these projects.

In the circumstances, the Fund has not executed and managed its projects to achieve value for money for the constituents.

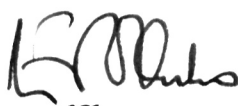
4.0 Acquisition of Fixed Assets

The statement of receipts and payments reflects an acquisition of assets balance of Kshs.370,000 both in the year under review and in the previous (2013/2014) financial year. However, Note 10, shows a comparative balance of Kshs.370,000 (purchase of other office equipment) although Annex 4 – summary of fixed assets shows the historical cost of fixed assets as Kshs.11,963,446 in the year 2014/2015 but does not provide the previous years (comparative) balance.

In the circumstance, the accuracy and completeness of the summary fixed assets register could not be confirmed.

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 - Butere 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.



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

Nairobi

20 December 2016

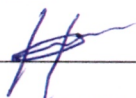
Report of the Auditor-General on Constituencies Development Fund - Butere Constituency for the year ended 30 June 2015

I. STATEMENT OF RECEIPTS AND PAYMENTS

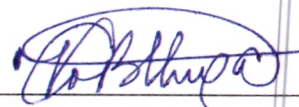
	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS (a)			
Transfers from CDF board-AIEs' Received	1	114,974,444.00	128,932,226.50
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		114,974,444.00	128,932,226.50
PAYMENTS (b)			
Compensation of employees	4	1,408,795.00	978,541.00
Use of goods and services	5	7,676,559.75	2,868,900.00
Committee Expenses	6	3,552,279.00	5,516,755.80
Transfers to Other Government Units	7	26,343,457.00	51,394,131.55
Other grants and transfers	8	57,821,207.00	53,298,426.40
Social Security Benefits	9	30,400.00	0
Acquisition of Assets(outstanding imprest)	10	370,000.00	370,000.00
Other Payments	11	0	0
TOTAL PAYMENTS		97,202,697.75	114,426,754.75
SURPLUS/DEFICIT (a-b)		17,771,746.25	14,505,471.75

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19th 08.2015

_____ 2015 and signed by



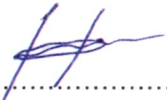
Chairman - CDFC




Fund Account Manager

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	32,277,218.00	14135472
Cash Balances (cash at hand)	12B	0	0
Outstanding Imprests	12C	0	370,000
TOTAL FINANCIAL ASSETS		<u>32,277,218.00</u>	<u>14505472</u>
 REPRESENTED BY			
Fund balance b/fwd 1st July...	13	14,505,472	
Surplus/Deficit for the year		17,771,746.25	14135472
Prior year adjustments	14		370,000
NET LIABILITIES		<u>32,277,218.00</u>	<u>14505472</u>

CHAIRMAN CDFC.....

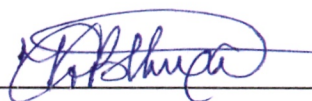
FUNDS MANAGER.....

CASHFLOW STATEMENT

		2014 - 2015	2013 - 2014
Receipts for operating income(a)			
Transfers from CDF Board	1	114,974,444	12893222
Other Receipts	3	0	
Payments for operating expenses(b)			
Compensation of Employees	4	1,408,795	978541
Use of goods and services	5	7,676,559.75	2868900
Committee Expenses	6	3,552,279	5516755.8
Transfers to Other Government Units	7	26,343,457	51394131
Other grants and transfers	8	57,821,207	53298426
Social Security Benefits	9	30400	0
Other Payments	11	0	0
Adjusted for:			
Adjustments during the year		96,832,697.75	11442675
Net cash flow from operating activities(c=a-b)		18,141746.25	14505472
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets(outstanding imprest)	10	370,000	370000
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		17,771,746.25	
Cash and cash equivalent at BEGINNING of the year	15	14,505,472	14135472
Cash and cash equivalent at END of the year	16	32,277,218.25	14505472



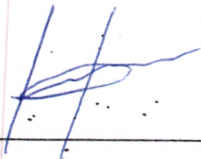
Chairman - CDFC



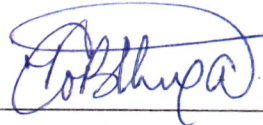
Fund Account Manager

APPROPRATION ACCOUNT

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 %
RECEIPTS						
Transfers from CDF Board	114,974,444	14,505,471.75	129,479,915.75	97,202,697.75	32,277,218	75%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	1,408,795	-	1,408,795	1,408,795	0	100%
Use of goods and services	4,749,271	2,927,288.75	7,676,559.75	7,676,559.75	0	100%
Committee Expenses	3,552,279		3,552,279	3,552,279	0	100%
Transfers to Other Government Units	41,700,000	3,750,000	45,450,000	26,343,457	19,106,543	42%
Other grants and transfers	63,533,699	7,458,183	70,991,882	57,821,207	13,170,675	82%
Social Security Benefits	30,400	0	30,400	30400	0	100%
Acquisition of Assets	0	370000	370,000	370,000	0	0%
Other Payments						
TOTALS	114,974,444.00	14,505,471.75	129,479,915.75	97,202,697.75	32,277,218	75%



Chairman - CDFC



Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

d) 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 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or 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 Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) 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 Constituency'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 Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO...750324	7,300,000.00	49,100,002.50	
		AIE NO.....750424	21,443,611.00	2,000,000	
		AIE NO..796527	14,246,166.60	29,927,635.60	
		AIE NO..796713	14,497,444.00	23,945,726.70	
		AIE NO..808009	28,743,611.40	23,945,745.70	
		AIE NO..797026	28,743,611.00	0	
1330408	Conditional grants	AIE NO...			
		AIE NO...			
1330409	Receipt from other Constituency				
	TOTAL		114,974,444	128,932,226.50	
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2014 - 2015	2013 - 2014	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		0	0	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		0	0	
3510801	Receipts from the Sale Plant Machinery and Equipment		0	0	
3510803	Receipts from the Sale of office and general equipment		0	0	
		Total	0	0	
1400000	3 OTHER RECEIPTS				

	Description	2014 - 2015	2013- 2014
		Kshs	Kshs
1410107	Interest Received	0	0
1410405	Rents	0	0
1420601	Sale of tender documents	0	0
1450207	Other Receipts Not Classified Elsewhere (specify)	0	0
	Total	0	0
2110000	4 COMPENSATION OF EMPLOYEES		
	Description	2014 - 2015	2013- 2014
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,408,795.00	978541
2110202	Basic wages of casual labour	0	0
	Personal allowances paid as part of salary	0	0
2110301	House allowance	0	0
2110314	Transport allowance	0	0
2110320	Leave allowance	0	0
2110326	Other personnel payments	0	0
2710120	gratuity	0	0
	Total	1,408,795.00	978,541
2200000	5 USE OF GOODS AND SERVICES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210100	Utilities, supplies and services	717,312.60	2,628,900
2210104	Office rent	0	0
2210200	Communication, supplies and services	306,000.00	0
2210300	Domestic travel and subsistence	605,750.00	0
2210500	Printing, advertising and information supplies & services	119,970.00	0
2210600	Rentals of produced assets	0	0
2210700	Training expenses	937,500.00	0
2210800	Hospitality supplies and services	1,762,704.90	0
2210900	Insurance costs	0	0

2211000	Specialised materials and services	459,300.00	0
2211100	Office and general supplies and services	538,371.00	0
2211200	Fuel ,oil & lubricants	450,000.00	240,000
2211300	Other operating expenses	734,735.00	0
2220100	Routine maintenance – vehicles and other transport equipment	148,050.00	0
2220200	Routine maintenance – other assets	896,866.25	0
	Total	7,676,559.75	2,868,900
2210800	6 COMMITTEE EXPENSES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210802	Other committee expenses	2,752,279	2,421,000
2210809	Committee allowance	800,000	941,500
	TOTAL	3,522,279	5,516,755.80
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2630204	Transfers to primary schools	11,100,000.00	26,811,371.55
2630205	Transfers to secondary schools	8,200,000.00	10,600,000
2630206	Transfers to Tertiary institutions	700,000.00	3,000,000
2630207	Transfers to Health institutions	6,343,457.00	10,982,760
	TOTAL	26,343,457.00	51,394,131.55
2640000	8 OTHER GRANTS AND OTHER PAYMENTS		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2640101	Bursary -Secondary	4,510,824	3,948,960
2640102	Bursary -Tertiary	2,475,486	2,215,840
2640104	Bursary-Special schools	1,058,404	835,200
2640105	Mocks & CAT	1,457,050.00	0

2640504	water		1,000,000.00	2,000,000
2640505	Agriculture (food security)		0	0
2640506	Electricity projects		410,353.00	3,470,215
2640501	Strategic plan		100,000.00	1,700,000
2640507	Security		6,790,000.00	9,225,000
2640508	Roads		26,400,000.00	17,000,000
2640509	Sports		2,571,650.00	1,034,971
2640510	Environment		1,533,440.00	2,250,000
2640200	Emergency Projects (specify)		6,026,000.00	5,589,127.40
2640203	Constituency office		1,988,000.00	768,400
2640520 4	Market sheds and arrestors		1,500,000.00	2,500,000
	Total		57,821,207	53,298,426.40
2120000	9 SOCIAL SECURITY BENEFITS			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		30,400.00	8040
	Total		30,400	8040
3100000	10 ACQUISITION OF ASSETS		370,000	
	Non-Financial Assets		2014- 2015	2013 - 2014
			Kshs	Kshs
3110102	Purchase of Buildings		0	0
3110202	Construction of Buildings		0	0
3110302	Refurbishment of Buildings		0	0
3110701	Purchase of Vehicles		0	0
3110704	Purchase of Bicycles & Motorcycles		0	0
3110801	Overhaul of Vehicles		0	0
3111001	Purchase of Office furniture and fittings		0	0

3111002	Purchase of computers ,printers and other IT equipments		0	0
3111005	Purchase of photocopier		0	0
3111009	Purchase of other office equipments		0	370,000
3111112	Purchase of soft ware		0	0
3130101	Acquisition of Land		0	0
	Total		0	0
	11 Other Payments		0	0
	specify		0	0
	specify		0	0
	specify		0	0
	TOTAL		0	0
	12A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
	<i>Cooperative Bank, MUMIAS Branch A/C no.</i>	01120068114200	32,277,218.00	14,135,471.75
	<i>Outstanding imprest</i>			
	Total		32,277,218.00	14,135,471.75
	12B: CASH IN HAND)			
			2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
	Location 1		0	0
	Location 2		0	0
	Location 3		0	0
	Other receipts (specify)		0	0
	Total		0	0
			<i>[Provide cash count certificates for each]</i>	
	12C: OUTSTANDING IMPSTS			

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	0	0	0	370,000
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
Total		0	0	370,000
13 BALANCES BROUGHT FORWARD				
		2014 - 2015	2013 - 2014	
		Kshs (1/7/2014)	Kshs (1/7/2013)	
Bank accounts		0	0	
Cash in hand		0	0	
Imprest		0	0	
Total		0	0	
	<i>[Provide short appropriate explanations as necessary]</i>			
14 PRIOR YEAR ADJUSTMENTS				
		2014 - 2015	2012 - 2013	
		Kshs	Kshs	
Bank accounts		0	0	
Cash in hand		0	0	
Imprest		0	0	
Total		0	0	

15 OTHER IMPORTANT DISCLOSURES				
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
			2014 - 2015	2013 - 2014
			Kshs	Kshs
Construction of buildings			0	0
Construction of civil works			0	0
Supply of goods			0	0
Supply of services			0	0
TOTAL				0
15.2: PENDING STAFF PAYABLES (See Annex 2)				
			Kshs	Kshs
Senior management			0	0
Middle management			0	0
Unionisable employees			0	0
Others (<i>specify</i>)			0	0
15.3: OTHER PENDING PAYABLES (See Annex 3)				
			Kshs	Kshs
Amounts due to other Government entities (see attached list)			0	0
Amounts due to other grants and other transfers (see attached list)			0	0
Others (<i>specify</i>)			0	0

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	400,000	
Buildings and structures	10,205,707.50	
Transport equipment	340,800	
Office equipment, furniture and fittings	537,000	
ICT Equipment, Software and Other ICT Assets	163,540	
Other Machinery and Equipment	0	
Heritage and cultural assets	0	
Intangible assets	0	
Total	11,963,446	