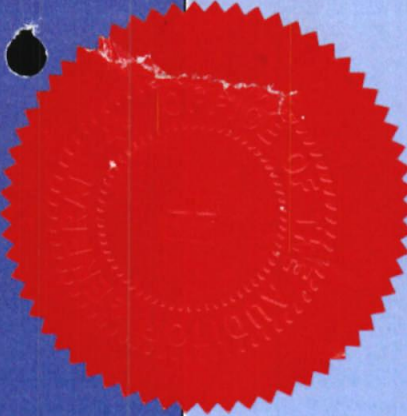


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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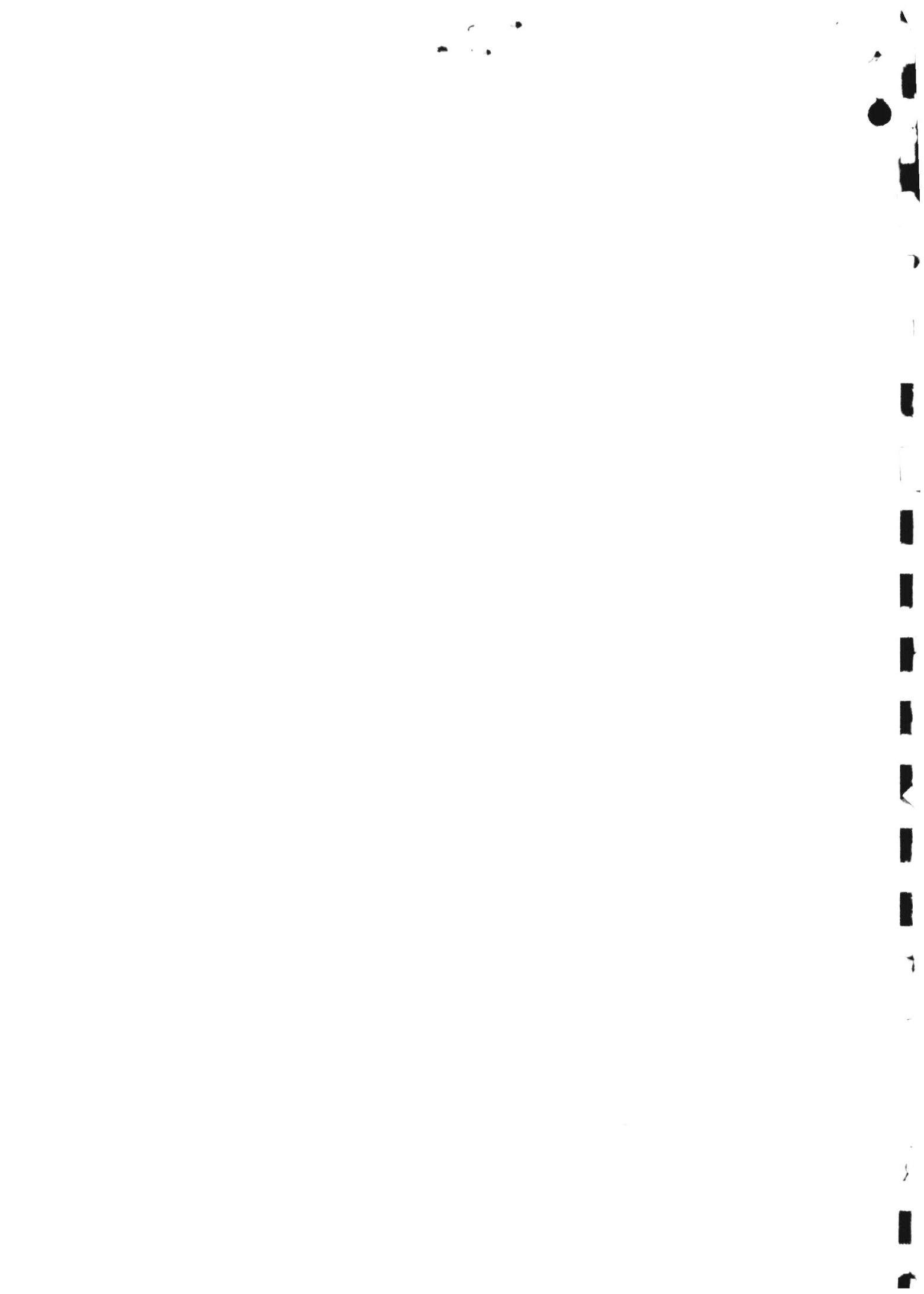
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT  
FUND – KITUTU MASABA CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2015



**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**

**Reports and Financial Statements**

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

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**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 KITUTU MASABA 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 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 KITUTU MASABA 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 KITUTU MASABA 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 30<sup>th</sup> June 2015. The Accounting Officer charge of the KITUTU MASABA 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 KITUTU MASABA 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 *KITUTU MASABA'S* financial statements were approved and signed by the Accounting Officer on 10th September, 2015.



**Chairman CDFC**



**Fund Account Manager**

**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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

*Forward note by the Chairman CDFC*

On behalf of the CDFC committee of Kitutu Masaba I wish to give a brief on our development programme for the financial year 2014/15.

Kitutu Masaba received a total of Kshs. 147,926,564.90 and spent Kshs. 140,890,032.95 on various sectors i.e roads, bursary, schools, emergency among others.

This therefore shows an improvement in the disbursement in the other financial year 2013/14 that consumed Kshs. 81,646,459

However the most improved sector is Bursary allocation which has covered almost 90% of the applicants and still needs more funding. However, in Nyamira and Kisii counties, our constituency in terms of bursary management, we are rated the best. The Roads projects are rated at 85% which because of the rains still needs more funding.

Third rated is Education infrastructure at 84.5% where many classrooms have been constructed, dormitories, laboratories and many renovations among others.

The committee noted that Emergency allocation is so important that more money needs to be reserved for the same hence CDF's Annual Allocations should be increased from 2.5% to even 5% to enable wider demands met.

**Major Challenge.** Distinction between the county government projects and the CDF projects which needs to be addressed.

Indeed am proud to be the chairman of this successful committee.

Thanks a lot.



*Sign*  
**Stephen N. Mose**  
**CHAIRMAN CDFC**



**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**(f) KITUTU MASABA CDF Contacts**

Telephone: (254) 0721489083  
E-mail: KITUTU MASABAcdf.go.ke  
Website: www.go.ke

**(g) KITUTU MASABA CDF Bankers**

Co-Operative Bank  
Kisii East Branch  
Account Number: 01141477003400

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

The *KITUTU MASABA 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:

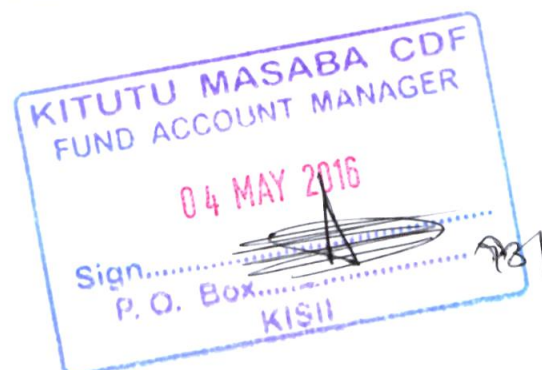
No.	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Amos Apollo</b>
3.	Accountant	<b>Roseline Muthama</b>
4.		

**(d) Judiciary Oversight Arrangements**

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

P.O. Box 931  
Kisii, Kenya



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

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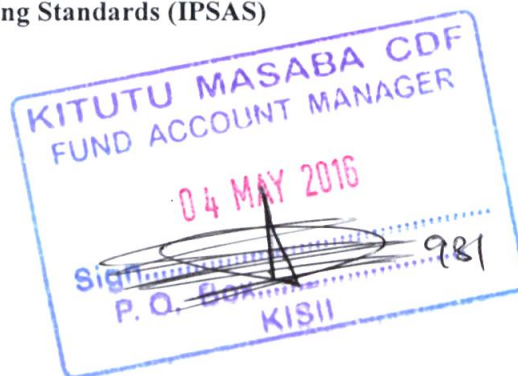
**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA  
CONSTITUENCY**

**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)





## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kitutu Masaba Constituency set out on pages 5 to 71, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of 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. Inaccuracies in the Financial Statements**

#### **1.1 Statements of Assets**

The statement of assets as at 30th June 2015 reflects total financial assets figure of Kshs.18,229,535 which differs with the net financial position figure of Kshs. 17,979,535 by to unexplained and unreconciled difference of Kshs.250,000. Consequently, the accuracy of the statement of financial assets could not be confirmed.

#### **1.2 Cash Flow Statement**

The statement of cash flow indicates that the cash and cash equivalents as at the end of the year was Kshs.17,979,535 which differs with the figure in the statement of assets of Kshs.18,229,535 resulting in unexplained or unreconciled difference of Kshs. 250,000. Further, and indicated in the statement, the transfers from CDF Board figure for 2013/2014 of Kshs.20,504,503 differ with the audited financial statements figure of Kshs.86,155,656 by unexplained difference of kshs.65,651,153. The opening cash and cash equivalent balance of Kshs.6,818,806 in the year 2013/2014 is not supported with any documentation. Consequently, the accuracy of the cash flow statement could not be confirmed.

#### **1.3 Summary Statement of Appropriation**

The summary statement of appropriation reflects a current year's final receipts budget of the Kshs.137,962,721 and an expenditure of Kshs.127,045,351. However, records from the National Government Constituency Development Fund Board indicates that the final approved expenditure budget for the year 2014/2015 was Kshs.127,019,728, hence, unexplained difference of Kshs.25,623. In addition, the actual receipts from the CDF Board of Kshs.141,275,033 differs with the actual receipts of Kshs.147,926,564 by Kshs.6,651,531. Consequently, the accuracy of the summary statement of appropriation for the year ended 30 June 2005 could not be confirmed.

#### **1.4 Notes to the financial statements**

Note no.1 on transfers from other Government entities has omitted AIE No.xA797199 for Kshs.31,754,929 for 2014/2015. Note no.7 on transfers to other Government entities has also omitted transfers totaling Kshs.1,700,000.

The accuracy of the notes to the financial statements could not be confirmed.

#### **2. Outstanding imprest**

Included in the cash and cash equivalents as at 30 June 2015 are outstanding imprests totaling Kshs. 250,000 which had not been surrendered or accounted for by the end of the year contrary to the financial regulations governing issuance and surrender of imprests. No explanation has been provided by management on why the imprests had not been accounted for by the end of the year.

#### **3. Use of goods and services**

Included in the statement of receipts and payments use of goods and services expenditure of Kshs.1,592,908 is an amount of Kshs.552,000 that have not been supported with approved journal vouchers and relevant documentary evidence. Consequently, the propriety of the Kshs.5,521,000 expenditure could not be confirmed.

#### **4. Implementation of Projects**

Information and records available indicates the Constituency Development Fund Committee (CDFC) directly implemented and paid some projected worth Kshs. 24,300,000 contrary to the provisions of the CDF Act which requires that all projects under the Act be implemented through Project Management Committees (PMCs) with the assistance of relevant Government departments. Further, it was observed that retention monies were not being deducted from payments to the project contractors.

Management has not explained why these projects were implemented by the CDFC in contravention of the law.

#### **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 - Kitutu Masaba 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 Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.

## Other Matter

### Budgetary Performance Analysis

Kitutu Masaba CDF prepared and had its budget for 2014/2015 approved by the CDF Board. The comparison of the actual expenditure to budget for the year 2014/2015 is as follows:

Expenditure Analysis FY 2014/2015				
Description	Budget (a)	Actual Expenditure (b)	Deviation (a-b)	Level of Absorption (b/a)
	Kshs	Kshs	Kshs	%
Transfer from the CDF Board	127,019,718.00	147,926,564.00	-20,906,846.00	
<b>Total</b>	<b>127,019,718.00</b>	<b>147,926,564.00</b>	<b>-20,906,846.00</b>	
Expenditure				
Compensation of Employees	1,500,000.00	1,110,195.90	389,804.10	74%
Use of goods and services	3,500,000.00	1,040,908.00	2,459,092.00	30%
Committee Expenses	4,310,592.00	2,647,000.00	1,663,592.00	61%
Emergency fund	5,400,259.00	6,000,000.00	-599,741.00	111%
Constituency Audit	500,000.00	-		
Transfer to Secondary schools	7,900,000.00	15,800,000.00	-7,900,000.00	200%
Transfer to Primary schools	14,837,931.00	13,600,000.00	1,237,931.00	92%
Bursary-Tertiary	26,000,000.00	27,101,000.00	-1,101,000.00	104%
Sports	2,540,394.00	-		
Agriculture	550,000.00	400,000.00	150,000.00	73%
Environment conservation	2,540,394.00	-		
Roads	55,318,965.00	68,523,149.30	-13,204,184.30	124%
Social Security Benefits	50,400.00	46,820.00	3,580.00	93%
Purchase of Furniture and computers	2,070,783.00	318,500.00	1,752,283.00	15%
<b>Total</b>	<b>127,019,718.00</b>	<b>136,587,573.00</b>	<b>-9,567,855.00</b>	<b>108%</b>

My opinion is not qualified in respect to this matter.



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

**Nairobi**

**28 July 2016**

**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**V. STATEMENT OF ASSETS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	17,979,535.00	10,943,003.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests		250,000.00	385,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>18,229,535.00</b>	<b>11,328,003.00</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	13	11,328,003.00	6,818,806.00
<b>Surplus/Deficit for the year</b>		6,651,532.00	4,509,197.00
<b>Prior year adjustments</b>	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>17,979,535.00</b>	<b>11,328,003.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUTU MASABA CDF financial statements were approved on 10th September, 2015 and signed by:

  
 Chairman - CDFC

  
 Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**

**Reports and Financial Statements**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	147,926,564.90	86,155,656.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>147,926,564.90</b>	<b>86,155,656.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,215,234.00	960,991.00
Use of goods and services	5	1,592,908.00	1,747,925.00
Committee Expenses	6	2,467,000.00	2,775,500.00
Transfers to Other Government Units	7	30,000,000.00	30,450,000.00
Other grants and transfers	8	105,634,870.00	39,529,000.00
Social Security Benefits	9	46,521.00	21,600.00
Acquisition of Assets	10	318,500.00	6,161,443.00
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>141,275,033.00</b>	<b>81,646,459.00</b>
<b>SURPLUS/DEFICIT</b>		<b>6,651,532.00</b>	<b>4,509,197.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUTU MASABA CDF financial statements were approved on 10th September, 2015 and signed by:



Chairman - CDFC

KITUTU MASABA CDF  
FUND ACCOUNT MANAGER  
04 MAY 2016  
Fund Account Manager  
P. O. BOX 931  
KISII

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	127,019,718.00	10,943,003.00	137,962,721.00	141,275,033.00		98.00
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	1,500,000.00	0	1,500,000.00	1,215,234.00	284,766.00	81.02
Use of goods and services	6,099,583.00	0	6,099,583.00	1,592,908.00	4,506,675.00	26.12
Committee Expenses	3,810,592.00	0	3,810,592.00	2,467,000.00	1,343,592.00	64.74
Transfers to Other Government Units	28,138,910.00	0	28,138,910.00	30,000,000.00	-1,861,090.00	106.61
Other grants and transfers	87,449,753.00	0	87,449,753.00	105,634,870.00	-18,185,117.00	230.79
Social Security Benefits	21,600.00	24,920.67	46,520.00	46,521.00	-1.00	100.00
Acquisition of Assets	-	-	-	318,500.00	-	
Other Payments						
<b>TOTALS</b>	<b>127,019,718.00</b>	<b>24,920</b>	<b>127,045,351.00</b>	<b>141,275,033.00</b>	<b>-14,229,682.00</b>	<b>111.20</b>

- (a) [For the revenue items, indicate whether they form part of the AIE by inserting the "AIE" alongside the revenue category.]  
 (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]  
 The Adjustments was due to change in regulations in NSSF.  
 i. There was increased capacity building in the security and committee meetings.

The KITUTU MASABA CDF financial statements were approved on 10th September, 2015 and signed by:

  
Chairman CDF

  
Fund Account Manager  
 KITUTU MASABA CDF  
 FUND ACCOUNT MANAGER  
 04 MAY 2016  
 P.O. BOX 111  
 KISUMU

**CONSTITUENCY DEVELOPMENT FUND- KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
Transfers from CDF Board	1	147,926,564.90	20,504,503
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,215,234.00	475,331.00
Use of goods and services	5	1,592,908.00	150,000.00
Committee Expenses	6	2,467,000.00	1,452,500.00
Transfers to Other Government Units	7	30,000,000.00	3,755,00.00
Other grants and transfers	8	105,634,870.00	11,615,200.00
Social Security Benefits	9	46,521.00	9,280.00
Acquisition of Assets	11	318,500.00	600,000.00
Other Payments			
<b>Net cash flow from operating activities</b>		<b>6,651,532.00</b>	<b>4,509,197.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>6,651,532.00</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	<b>11,328,003.00</b>	<b>6,818,806.00</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>17,979,535.00</b>	<b>11,328,003.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KITUTU MASABA CDF financial statements were approved on 10th September, 2015 and signed by:



Chairman CDFC

KITUTU MASABA CDF  
 FUND ACCOUNT MANAGER  
 04 MAY 2016  
 Sign.....  
 Fund Account Manager.....  
 KISII

## 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 – KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 – KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
CDF BOARD			
AIE NO	A 759590 Ref No. 2014/2015/147	31,754,929.50	51,047,806.00
AIE NO	A 796587 Ref No. 2014/15/392	14,052,957.70	33,107,851.00
AIE NO	A 796789 Ref No. 2014/2015/585	17,701,972.00	2,000,000.00
AIE NO	A750298 ReF No. 2013/14	52,661,776.20	-
			-
			-
<b>TOTAL</b>	<b>TOTAL</b>	<b>147,926,564.90</b>	<b>86,155,656.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
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 – KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3.0 OTHER RECEIPTS**

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

**4.0 COMPENSATION OF EMPLOYEES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	1,134,584.00	944,791.00
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	80,650.00	16,200.00
<b>Total</b>	<b>1,215,234.00</b>	<b>960,991.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA 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	27,453.00	15,000.00
Office Rent		
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services(Fuels & Oils)	800,000.00	1,297,925.00
Other operating expenses	642,375.00	435,000.00
Routine maintenance – vehicles and other transport equipment	123,080.00	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>1,592,908.00</b>	<b>1,747,925.00</b>

**6. COMMITTEE EXPENSES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	915,000.00	747,500.00
Committee allowances(Sitting)	307,000.00	2,028,000.00
Committee allowances(M&E)	1,245,000.00	
<b>Total</b>	<b>2,467,000.00</b>	<b>2,775,500.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	13,900,000.00	15,550,000.00
Transfers to secondary schools (see attached list)	16,100,000.00	11,700,000.00
Transfers to tertiary institutions (see attached list)	-	1,500,000.00
<b>TOTAL</b>	<b>30,000,000.00</b>	<b>30,450,000.00</b>

**8. OTHER GRANTS AND OTHER PAYMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)		
Bursary – tertiary institutions (see attached list)	27,937,000.00	20,209,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	-
Agriculture projects (see attached list)	400,000.00	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	-	-
Roads projects (see attached list)	69,797,869.00	13,450,000.00
Sports projects (see attached list)	-	-
Water Projects (see attached)	1,000,000.00	
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,500,000.00	2,880,000.00
Strategic plan	-	
<b>Total</b>	<b>105,634,870.00</b>	<b>36,539,000.00</b>

**9. SOCIAL SECURITY BENEFITS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	48,521.00	21,600.00
<b>Total</b>	<b>48,521.00</b>	<b>21,600.00</b>

*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	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	6,158,843.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	318,500.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>318,500.00</b>	<b>6,158,843.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

Institution	2014 - 2015	2013 - 2014
	Kshs	Kshs
	xxx	xxx

**12A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Co-Operative Bank - 01141477003400</i>	17,979,535.00	10,943,003.00
<i>Name of Bank, Account No.</i>	-	-
	-	-
<b>Total</b>	<b>17,979,535.00</b>	<b>10,943,003.00</b>

**12B: CASH IN HAND**

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

*[Provide cash count certificates for each]*

**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>
		Kshs	Kshs	Kshs
<i>CDF Kitutu Masaba (Amos Apollo)</i>	30/06/2015	250,000.00	-	250,000.00
<b>Total</b>		<b>250,000.00</b>	-	<b>250,000.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY**  
**Reports and Financial Statements**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,328,003.00	6,818,806.00
Cash in hand	-	-
Imprest		
<b>Total</b>	<b>11,328,003.00</b>	<b>6,818,806.00</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>		-

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

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

**NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)**

**Reports and Financial Statements**

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

**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.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

Reports and Financial Statements

For the year ended June 30, 2015

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						

**TRANSFERS TO OTHER GOVERNMENT ENTITIES**  
**TRANSFERS TO PRIMARY SCHOOLS**

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
KERORA PRIMA		21/8/14	9	352	200,000.00	
KERORA PRIMARY		21/8/14	9	351	800,000.00	
KARANTINI PRIMARY SCHOOL		21/8/14	8	350	500,000.00	
KIAMOGOTI PRIMARY SCHOOL		21/8/14	5	347	500,000.00	
BONYUNYU PRIMARY SCHOOL		21/8/14	3	345	500,000.00	
NYATIEKO DOK PRIM		31/10/14	32	388	800,000.00	
ENCHORO PAG PRIMARY SCHOOL		31/10/14	34	385	300,000.00	
NYAIGESA PRIM SCHOOL		31/10/14	28	384	500,000.00	
KIOGUTWA PRIMARY SCHOOL		7/1/15	40	428	1,400,000.00	
NYAGUKU PRIMARY SCHOOL		18/2/15	47	445	1,000,000.00	
MONGONI PRIMARY SCHOOL		3/3/2015	85	493	500,000.00	
MOTEMBE PRIMARY SCHOOL		3/3/2016	86	355	300,000.00	
RIOGORO PRIMARY		3/3/2015		491		

**NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)**

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

SCHOOL			83		600,000.00	
KIENDEGE PRIM SCHOOL		3/3/2015	84	492	1,000,000.00	
RIOOGA PRIMARY SCHOOL		3/3/2015	81	489	500,000.00	
NYASORE PRIMARY SCHOOL		3/3/2015	78	485	600,000.00	
OMOYO PRIMARY SCHOOL		3/3/2015	75	480	500,000.00	
KENANI PRIMARY SCHOOL		1/4/2015	97	854	600,000.00	
RIKENYE DEB PRIM		28/4/2015	101	860	500,000.00	
GEKANO PRIMARY SCHOOL		8/6/2015	118	926	500,000.00	
IRIANYI PRIMARY SCHOOL		8/6/2015	121	933	500,000.00	
KEBIRICHI PRIMARY		20/6/2015	132	951	400,000.00	
RIABORE DOK PRIMARY		4/8/2014	4	346	500,000.00	
KENYERERE PAG PRIM		20/6/2015	134	954	400,000.00	
					<b>TOTALS</b>	<b>13,900,000.00</b>

**TRANSFERS TO SECONDARY SCHOOLS**

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
BOGWENDO SEC. SCHOOL		21/8/14	7	349	700,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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ST. THERESA'S GIRLS - GEKANO		31/10/14	26	382	500,000.00	
KARANTINI SECONDARY SCHOOL		31/10/14	25	381	1,000,000.00	
MANGA GIRLS MODEL SCHOOL		17/12/14	34	416	2,500,000.00	
ST. JOSEPHS NYAGUKU SEC. SCHOOL		18/2/15	48	446	500,000.00	
NYAMBARIA HIGH SCHOOL		18/2/15	55	460	1,000,000.00	
MATAMAYWA SEC. SCHOOL		3/3/2015	87	495	500,000.00	
NYAIKURO SEC		3/3/2015	86	375	300,000.00	
MIRIRI SEC. SCHOOL		3/3/2015	80	488	500,000.00	
KIOGUTWA YOUTH POLYTECHNIC		3/3/2015	76	481	500,000.00	
ITONGO SENGERA PRIMARY		18/3/15	174	818	700,000.00	
ST. LUKES NYASUMI SEC. SCHOOL		18/3/15	175	819	500,000.00	
ST. PAUL'S GEKANO SEC.		18/3/2015	176	820	4,000,000.00	
KENYERERE DOK SEC. SCHOOL		1/4/2015	98	855	500,000.00	
GEKANO SEC. SCHOOL		28/4/2015	106	901	500,000.00	
RIGOMA SECONDARY SCHOOL		4/6/2015	112	920	500,000.00	
ST. ANDREWS NYAMWANGA SEC.		8/6/2015	119	928	1,000,000.00	
KEBIRICHI SEC. SCHOOL		20/6/2015	131	950	400,000.00	
					<b>TOTALS</b>	<b>16,100,000.00</b>

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

Reports and Financial Statements

For the year ended June 30, 2015

**OTHER GRANTS AND OTHER PAYMENTS**

**BURSARY TO TERTIARY INSTITUTIONS**

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
TENSIONS AGENCIES		3/3/2015	82	490	72,000.00	
AMREF V. TRAINING		13/4/2015	89	498	18,000.00	
ASUMBI TTC		""	""	499	222,000.00	
BONDO TTC		""	""	500	24,000.00	
KISII DICECE		""	""	501	54,000.00	
EAST AFRIC INSTITUTE		""	""	503	6,000.00	
E.A SCHOOL OF AVIATION		""	""	504	6,000.00	
EGOJI TTC		""	""	505	6,000.00	
KMTC ELDORET		""	""	506	12,000.00	
ELDORET POLYTECHNIC		""	""	507	42,000.00	
ELDORET TTI		""	""	508	6,000.00	
EREGI TTC		""	""	509	24,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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FRIENDS COLLEGE KAIMISI		****	****	510	12,000.00	
KAIMOSI TTC		****	****	511	30,000.00	
GIT		****	****	512	960,000.00	
KAGUMO TTC		****	****	514	12,000.00	
KAMAGAMBO TTC		****	****	515	6,000.00	
KAMWENJA TTC		****	****	516	12,000.00	
KENDU ADV. MEDICAL SCHOOL		****	****	518	6,000.00	
KENYA FORESTRY COLLEGE		****	****	519	6,000.00	
KENYA INST. OF APPLIED SCIENCES		****	****	520	6,000.00	
KENYA INST. OF PROFESSIONAL STUDIES		****	****	521	12,000.00	
KENYA INSTITUTE OF SURVEY		****	****	522	6,000.00	
KENYA POWER TRAINING SCHOOL		****	****	523	18,000.00	
KENYA WATER TRAINING INST		****	****	524	24,000.00	
KENYA WILDLIFE TRAIN. INST		****	****	525	12,000.00	
KENYENYA TTC		****	****	526	120,000.00	
KERICHO TTC		****	****	527	48,000.00	
KEROKA TTI		****	****	528	48,000.00	
KIBABII TTC		****	****	529	18,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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For the year ended June 30, 2015

KIHBT KISII		****	****	530	12,000.00	
KIHBT - NAIROBI		****	****	531	36,000.00	
KILIMAMBOGO TTC		****	****	532	18,000.00	
KENYA INST. OF MGT		****	****	533	12,000.00	
KENYA INST. OF MGT		****	****	534	72,000.00	
KISE		****	****	535	18,000.00	
KISUMU POLYTECHNIC		****	****	536	12,000.00	
KITALE TTI		****	****	537	6,000.00	
KMTC - BONDO		****	****	538	6,000.00	
KMTC - HOMABAY		****	****	539	6,000.00	
KMTC - KENDU		****	****	540	6,000.00	
KMTC - MAKUENI		****	****	541	6,000.00	
KMTC - MURANGA		****	****	542	6,000.00	
KMTC - NAIROBI		****	****	543	6,000.00	
KTTI		****	****	544	42,000.00	
LESSOS TTI		****	****	546	6,000.00	
MACHAKOS TTC		****	****	547	42,000.00	
MAWEGO TTI		****	****	548	18,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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KMTC - MATHARE		****	****	549	6,000.00	
MERU TTC		****	****	550	36,000.00	
MIGORI TTC		****	****	551	126,000.00	
MOI TEACHING AND REFERRAL HOSP		****	****	552	6,000.00	
MOI TTC		****	****	553	12,000.00	
MOMBASA AVIATION COLLEGE		****	****	554	6,000.00	
MOMBASA TECH. TRAINING INST		****	****	555	12,000.00	
MOSORIOT TTC		****	****	556	36,000.00	
KMTC MSAMBWENI		****	****	557	6,000.00	
NAIROBI AVIATION COLLEGE		****	****	558	36,000.00	
NAIROBI AVIATION COLLEGE		****	****	559	18,000.00	
NAIROBI AVIATION COLLEGE		****	****	560	6,000.00	
NAIROBI AVIATION COLLEGE		****	****	561	6,000.00	
NAIROBI AVIATION COLLEGE		****	****	562	12,000.00	
ST. PAUL'S UNIVERSITY				341	10,000.00	
NAROK TTC		****	****	563	24,000.00	
NORTH EASTERN PROVINCE TTI		****	****	564	6,000.00	
NYANCHWA ADV. COLLEGE		****	****	565	12,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

Reports and Financial Statements

For the year ended June 30, 2015

NYANCHWA ADV. TTC		''''	''''	567	24,000.00	
NYANCHWA TTC		''''	''''	568	36,000.00	
UNIVESITY OF ELDORET		''''	''''	549	180,000.00	
KMTC - PORTEITZ		''''	''''	570	18,000.00	
PORTREITZ - KMTC		''''	''''	571	18,000.00	
RAILWAYS TRAINING INST.		''''	''''	572	24,000.00	
RIFT VALLEY TRAINING INST.		''''	''''	573	30,000.00	
RIFT VALLEY TRAINING INST.		''''	''''	574	18,000.00	
RIFT VALLEY INST. OF SCIENCE & TECH.		''''	''''	575	36,000.00	
RIFT VALLEY INST. OF TECHN.		''''	''''	576	24,000.00	
SHANZU TTC		''''	''''	577	18,000.00	
KMTC - SIAYA		''''	''''	578	12,000.00	
SIGALAGALA POLYTECHNIC		''''	''''	579	18,000.00	
TABAKA MISSION HOSPITAL		''''	''''	580	18,000.00	
ST. JOHNS TTC - KILIMAMBOGO		''''	''''	581	6,000.00	
ST. MARKS KIGARI TTC		''''	''''	582	48,000.00	
TAMBACH TTC		''''	''''	583	36,000.00	
TECHNOLOGY DEV. CENTE		''''	''''	584	6,000.00	

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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THIKA SCHOOL OF MEDICAL		****	****	585	12,000.00	
THIKA TECHNICAL		****	****	586	6,000.00	
THOGOTO TTC		****	****	587	18,000.00	
UGENYA TTC		****	****	588	12,000.00	
UTALII COLLEGE		****	****	589	6,000.00	
KMTC VIHIGA		****	****	590	6,000.00	
KMTC WEBUYE		****	****	592	18,000.00	
AFRICA NAZAREEN UNIVERSITY		****	****	593	80,000.00	
AFRICA NAZAREEN UNIVERSITY		****	****	594	30,000.00	
AFRICA NAZAREEN UNIVERSITY		****	****	595	20,000	
U.E.A. BARATON		****	****	596	40,000.00	
U.E.A. BARATON		****	****	597	40,000.00	
CATHOLIC UNIVERSITY OF E.A		****	****	598	10,000.00	
CHUKA UNIVERSITY		****	****	599	290,000.00	
CO-OPERATIVE UNIVERSITY		****	****	601	90,000.00	
DAYSTAR UNIVRSITY		****	****	602	10,000.00	
DEDAN KIMATHI UNIVERSITY		****	****	604	180,000.00	
EGERTON UNIVERSITY		****	****	606	10,000.00	

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EGERTON UNIVERSITY		""	""	607	10,000.00	
EGERTON UNIVERSITY		""	""	608	860,000.00	
EGERTON UNIVERSITY		""	""	609	50,000.00	
EGERTON UNIVERSITY		""	""	610	330,000.00	
EGERTON UNIVERSITY		""	""	611	150,000.00	
EMBU UNIVERSITY		""	""	612	60,000.00	
EMBU UNIVERSITY		""	""	613	10,000.00	
KISII UNIVERSITY		""	""	614	140,000.00	
KISII UNIVERSITY		""	""	615	60,000.00	
KISII UNIVERSITY		""	""	616	20,000.00	
KISII UNIVERSITY		""	""	617	10,000.00	
KISII UNIVERSITY		""	""	618	200,000.00	
KISII UNIVERSITY		""	""	621	150,000.00	
KISII UNIVERSITY		""	""	622	130,000.00	
KISII UNIVERSITY		""	""	623	10,000.00	
KISII UNIVERSITY		""	""	624	500,000.00	
KISII UNIVERSITY		""	""	625	110,000.00	
KISII UNIVERSITY		""	""	626	350,000.00	

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UNIVERSITY OF ELDORET		****	****	627	20,000.00	
UNIVERSITY OF ELDORET		****	****	628	30,000.00	
UNIVERSITY OF ELDORET		****	****	629	130,000.00	
UNIVERSITY OF ELDORET		****	****	630	690,000.00	
UNIVERSITY OF ELDORET		****	****	631	10,000.00	
JARAMOGI OGINGA ODINGA UNIVERSITY		****	****	632	380,000.00	
JARAMOGI OGINGA ODINGA UNIVERSITY		****	****	633	220,000.00	
JARAMOGI OGINGA ODINGA UNIVERSITY		****	****	634	10,000.00	
JKUAT		****	****	635	110,000.00	
JKUAT		****	****	636	20,000.00	
JKUAT		****	****	637	440,000.00	
JKUAT		****	****	638	350,000.00	
JKUAT		****	****	639	10,000.00	
JKUAT		****	****	640	20,000.00	
JKUAT		****	****	641	10,000.00	
JKUAT		****	****	642	10,000.00	
KABARAK UNIVERSITY		****	****	643	20,000.00	
KABIANGA UNIVERSITY		****	****	644	210,000.00	

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KABIANGA UNIVERSITY		****	****	645	20,000.00	
KARATINA UNIVERSITY		****	****	646	80,000.00	
KARATINA UNIVERSITY		****	****	647	150,000.00	
KARATINA UNIVERSITY		****	****	648	10,000.00	
KARATINA UNIVERSITY		****	****	649	20,000.00	
KARATINA UNIVERSITY		****	****	650	40,000.00	
KCA UNIVERSITY		****	****	651	10,000.00	
KCA UNIVERSITY		****	****	652	30,000.00	
KCA UNIVERSITY		****	****	653	10,000.00	
KCA UNIVERSITY		****	****	654	10,000.00	
KENYA METHODIST UNIVERSITY		****	****	655	60,000.00	
KENYA METHODIST UNIVERSITY		****	****	656	20,000.00	
KENYA METHODIST UNIVERSITY		****	****	657	20,000.00	
KENYA METHODIST UNIVERSITY		****	****	658	30,000.00	
KENYA METHODIST UNIVERSITY		****	****	659	10,000.00	
KENYA METHODIST UNIVERSITY		****	****	660	10,000.00	
KENYATTA UNIVERSITY		****	****	662	30,000.00	
KENYATTA UNIVERSITY		****	****	663	80,000.00	

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KENYATTA UNIVERSITY				434	60,000.00	
KENYATTA UNIVERSITY		****	****	665	10,000.00	
KENYATTA UNIVERSITY		****	****	666	20,000.00	
KENYATTA UNIVERSITY		****	****	667	30,000.00	
KIBABII UNIVERSITY		****	****	668	170,000.00	
KIMATHI UNIVERSITY		****	****	669	20,000.00	
KIRINYAGA UNIVERSITY		****	****	670	10,000.00	
KIRIRI UNIVERSITY		****	****	671	20,000.00	
LAIKIPIA UNIVERSITY		****	****	672	580,000.00	
LAIKIPIA UNIVERSITY		****	****	673	10,000.00	
LAIKIPIA UNIVERSITY		****	****	674	20,000.00	
MAASAI MARA UNIVERSITY		****	****	675	210,000.00	
MAASAI MARA UNIVERSITY		****	****	676	350,000.00	
MAASAI MARA UNIVERSITY		****	****	677	20,000.00	
MAASAI MARA UNIVERSITY		****	****	678	30,000.00	
MARIST INTERNATIONAL UNIVERSITY		****	****	680	10,000.00	
MASENO UNIVERSITY		****	****	681	10,000.00	
MASINDE MULIRO UNIVERSITY		****	****	683	30,000.00	

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MASINDE MULIRO UNIVERSITY		****	****	684	90,000.00	
MOI UNIVERSITY		****	****	688	60,000.00	
MOI UNIVERSITY		****	****	689	20,000.00	
MOI UNIVERSITY		****	****	690	10,000.00	
MOI UNIVERSITY		****	****	691	10,000.00	
MOI UNIVERSITY		****	****	692	40,000.00	
MOI UNIVERSITY		****	****	694	50,000.00	
MOI TTC BARINGO		****	****	362	12,000.00	
MOI UNIVERSITY		****	****	695	20,000.00	
MOI UNIVERSITY		****	****	696	10,000.00	
MOI UNIVERSITY		****	****	697	40,000.00	
MOI UNIVERSITY		****	****	698	90,000.00	
MT. KENYA UNIVERSITY		****	****	699	40,000.00	
MT. KENYA UNIVERSITY		****	****	700	10,000.00	
MT. KENYA UNIVERSITY		****	****	701	10,000.00	
MT. KENYA UNIVERSITY		****	****	702	780,000.00	
MT. KENYA UNIVERSITY		****	****	703	30,000.00	
MT. KENYA UNIVERSITY		****	****	705	30,000.00	

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MT. KENYA UNIVERSITY		****	****	707	120,000.00	
MT. KENYA UNIVERSITY		****	****	708	10,000.00	
MT. KENYA UNIVERSITY		****	****	709	80,000.00	
MT. KENYA UNIVERSITY		****	****	710	30,000.00	
MULTIMEDIA UNIVERSITY		****	****	711	220,000.00	
MURANGA UNIVERSITY		****	****	712	20,000.00	
UON		****	****	716	10,000.00	
UON		****	****	717	10,000.00	
UON		****	****	718	60,000.00	
UON		****	****	720	50,000.00	
UON		****	****	721	70,000.00	
UON		****	****	722	20,000.00	
UON		****	****	723	130,000.00	
UON		****	****	724	20,000.00	
UON		****	****	725	60,000.00	
PWANI UNIVERSITY		****	****	726	70,000.00	
PWANI UNIVERSITY		****	****	727	100,000.00	
RONGO UNIVERSITY		****	****	729	70,000.00	

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RONGO UNIVERSITY		""	""	730	10,000.00	
S.E.KENYA UNIVERSITY		""	""	731	20,000.00	
S.E.KENYA UNIVERSITY		""	""	732	10,000.00	
S.E.KENYA UNIVERSITY		""	""	734	10,000.00	
ST. PAUL'S UNIVERSITY		""	""	735	20,000.00	
ST. PAUL'S UNIVERSITY		""	""	736	20,000.00	
ST. PAUL'S UNIVERSITY		""	""	737	10,000.00	
ST. PAUL'S UNIVERSITY		""	""	738	50,000.00	
ST. PAUL'S UNIVERSITY		""	""	739	10,000.00	
STRATHMORE UNIVERSITY		""	""	740	50,000.00	
TECHNICAL UNIVER. OF MSA		""	""	749	170,000.00	
TAITA TAVETA UNIVERSITY		""	""	741	50,000.00	
TANGAZA UNIVERSITY		""	""	742	10,000.00	
TECHNICAL UNIVERSITY OF KENYA		""	""	743	340,000.00	
TECHNICAL UNIVERSITY OF MOMBASA		""	""	746	10,000.00	
TECHNICAL UNIVERSITY OF MOMBASA		""	""	748	10,000.00	
TECHNICAL UNIVERSITY OF MOMBASA		""	""	749	10,000.00	
TECHNICAL UNIVERSITY OF MOMBASA		""	""	750	20,000.00	

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USIU		****	****	751	20,000.00	
GARISSA UNIVERSITY		****	****	752	50,000.00	
GREAT LAKES UNIVERSITY		****	****	753	20,000.00	
NAROK UNIVERSITY		****	****	754	10,000.00	
PRESBYTERIAN UNIVERSITY		****	****	755	30,000.00	
ELDORET UNIVERSITY		****	****	756	24,000.00	
KISUMU POLYTECHNIC		****	****	757	18,000.00	
MASINDE MULIRO UNIVERSITY		****	****	758	10,000.00	
MASENO UNIVERSITY		****	****	759	20,000.00	
MASENO UNIVERSITY		****	****	760	10,000.00	
STRATHMORE UNIVERSITY		****	****	761	20,000.00	
MASENO UNIVERSITY		****	****	762	20,000.00	
KENYATTA UNIVERSITY		****	****	763	20,000.00	
KISII UNIVERSITY		****	****	764	10,000.00	
KISII UNIVERSITY		****	****	765	20,000.00	
MASENO UNIVERSITY		****	****	766	10,000.00	
EGERTON UNIVERSITY		****	****	767	20,000.00	
KMTC BOMET		****	****	768	12,000.00	

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KMTC BONDO		****	****	769	24,000.00	
KMTC ELDORET		****	****	771	42,000.00	
KMTC EMBU		****	****	772	42,000.00	
KMTC - GARISSA		****	****	773	6,000.00	
KMTC - HOMABAY		****	****	774	6,000.00	
KMTC KABARNET		****	****	775	48,000.00	
KMTC KAKAMEGA		****	****	776	45,000.00	
KMTC KAREN		****	****	777	12,000.00	
KMTC KILIFI		****	****	779	6,000.00	
KMTC KISII		****	****	780	102,000.00	
KMTC KISUMU		****	****	781	6,000.00	
KMTC KITALE		****	****	782	18,000.00	
KMTC KITUI		****	****	783	6,000.00	
KMTC LAKE VICTORIA		****	****	784	6,000.00	
KMTC KWALE		****	****	785	12,000.00	
KMTC LODWAR		****	****	786	6,000.00	
KMTC MACHAKOS		****	****	787	30,000.00	
KMTC MANZA		****	****	788	18,000.00	

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KMTC MATHARE		****	****	789	12,000.00	
KMTC MERU		****	****	790	36,000.00	
KMTC MIGORI		****	****	791	6,000.00	
KMTC MOMBASA		****	****	792	18,000.00	
KMTC MSAMBWENI		****	****	793	6,000.00	
KMTC MURANGA		****	****	794	66,000.00	
KMTC NAIROBI		****	****	795	108,000.00	
KMTC NAKURU		****	****	796	60,000.00	
KMTC NYAMIRA		****	****	797	66,000.00	
KMTC NYERI		****	****	798	30,000.00	
KMTC PORTREITZ		****	****	799	18,000.00	
MAASAI MARA UNIVERSITY		****	****	801	20,000.00	
EGERTON UNIVERSITY		****	****	802	20,000.00	
KMTC SIAYA		****	****	803	60,000.00	
KMTC THIKA		****	****	804	24,000.00	
KMTC VIHIGA		****	****	805	12,000.00	
KMTC WEBUYE		****	****	806	12,000.00	
KMTC MAKUENI		****	****	807	6,000.00	

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DEDAN KIMATHI UNIVERSITY		****	****	808	10,000.00	
KENYENYA TTC		****	****	809	6,000.00	
KISII UNIVERSITY		****	****	811	800,000.00	
KISII UNIVERSITY		****	****	812	600,000.00	
KISII UNIVERSITY		****	****	813	500,000.00	
KENYATTA UNIVERSITY		****	****	814	800,000.00	
KENYATTA UNIVERSITY		****	****	815	940,000.00	
KEROKA TECH. TRAIN. INST.		****	****	817	12,000.00	
MERU UNIVERSITY		****	****	823	140,000.00	
RONGO UNIVERSITY		****	****	823	130,000.00	
MACHAKOS UNIVERSITY		****	****	826	180,000.00	
MASENO MULIRO UNIVERSITY		****	****	827	650,000.00	
TECHNICAL UNIVERSITY OF MOMBASA		****	****	828	210,000.00	
MASINDE MULIRO UNIVERSITY		****	****	829	640,000.00	
S.E.KENYA UNIVERSITY		****	****	830	180,000.00	
MAASAI MARA UNIVERSITY		****	****	363	20,000.00	
UON		****	****	831	250,000.00	
UON		****	****	833	140,000.00	

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E-SMART COLLEGE		****	****	364	10,000.00	
TECHNICAL UNIVERSITY OF KENYA		****	****	834	170,000.00	
UON		****	****	835	440,000.00	
UON		****	****	836	110,000.00	
MT. KENYA UNIVERSITY		****	****	837	130,000.00	
MT. KENYA UNIVERSITY		****	****	838	110,000.00	
MOI UNIVERSITY		****	****	839	600,000.00	
MOI UNIVERSITY		****	****	840	480,000.00	
MOMBASA TEC. TRAIN. INST		****	****	841	12,000.00	
KMTC WEMBU		****	****	842	12,000.00	
UON		****	****	843	110,000.00	
ST. PAUL'S UNIVERSITY		****	****	844	90,000.00	
ST. PAUL'S UNIVERSITY		****	****	845	30,000.00	
KISII		****	****	846	30,000.00	
KISII UNIVERSITY		****	****	852	40,000.00	
KISII UNIVERSITY		****	****	853	10,000.00	
JKUAT		****	****	861	100,000.00	
KENYATTA UNIVERSITY		****	****	862	40,000.00	

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KENYATTA UNIVERSITY		""	""	863	24,000.00	
KENYA UTALII COLLEGE		""	""	864	20,000.00	
JKUAT		""	""	865	60,000.00	
UON		""	""	867	120,000.00	
MT. KENYA UNIVERSITY		""	""	868	30,000.00	
ST		""	""	869	50,000.00	
ST. PAUL'S UNIVERSITY		""	""	870	20,000.00	
KISII UNIVERSITY		""	""	871	20,000.00	
EGERTON UNIVERSITY		""	""	872	30,000.00	
KISUMU POLYTECHNIC		""	""	873	10,000.00	
JKUAT		""	""	874	20,000.00	
KABIANGA UNIVERSITY		""	""	875	10,000.00	
KISII UNIVERSITY		""	""	876	10,000.00	
NYABURURU TTC		""	""	877	36,000.00	
MURANGA TTC		""	""	878	12,000.00	
GARISSA TTC		""	""	879	12,000.00	
GIGIRI TTC		""	""	880	6,000.00	
MIGORI TTC		""	""	881	6,000.00	

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TECHNOLOGY DEV. CENTE		****	****	882	6,000.00	
TECHNICAL UNIVERSITY OF KENYA		****	****	884	10,000.00	
KMTC PUMWANI		****	****	885	6,000.00	
KAPLONG NURSING HOME		****	****	888	6,000.00	
KABETE TECH INST		****	****	890	72,000.00	
KENDU ADV SCHOOL OF MEDICAL SCIENCES		****	****	891	12,000.00	
UON		****	****	892	10,000.00	
KENYA INST OF MGT & TECH		****	****	893	18,000.00	
DEDAN KIMATHI UNIVERSITY		****	****	902	10,000.00	
S.E KENYA UNIVERSITY		****	****	903	180,000.00	
NYAMIRA DICECE		****	****	904	90,000.00	
E. AFRICAN UNIVERSITY		****	****	905	6,000.00	
BARATON UNIVERSITY		****	****	906	10,000.00	
AMREF V. TRAINING		****	****	907	18,000.00	
KAMWENJA TTC		****	****	908	6,000.00	
UON		****	****	909	110,000.00	
KABETE TECH INST		****	****	513	78,000.00	
KAPLONG NURSING HOME		****	****	517	6,000.00	

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NYERI TTC		""	""	569	6,000.00	
ELDORET UNIVERSITY		""	""	605	10,000.00	
KENYA SCIENCE		""	""	661	10,000.00	
TECH UNIVERSITY OF KENYA		""	""	745	10,000.00	
KMTC - CHWELE		""	""	770	18,000.00	
KENDU ADVE		""	""	778	12,000.00	
E.A SCHOOL OF AVIATION		""	""	887	6,000.00	
EGERTON UNIVERSITY				866	200,000.00	
ST. MARKS UNIVERSITY		""	""	956	18,000.00	
U OF ELDORET		""	""	941	330,000.00	
KENYATTA UNIVERSITY		""	""	955	50,000.00	
JKUAT		""	""	957	30,000.00	
KIM		""	""	958	24,000.00	
AFRICA NAZAREEN UNIVERSITY		""	""	959	30,000.00	
MASENO UNIVERSITY		""	""	960	20,000.00	
ST. PAUL'S UNIVERSITY		""	""	961	50,000.00	
KABARAK UNIVERSITY		""	""	962	20,000.00	
UON		""	""	963	110,000.00	

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MASENO UNIVERSITY		****	****	964	10,000.00	
EGERTON UNIVERSITY		****	****	965	10,000.00	
KISII UNIVERSITY		****	****	966	20,000.00	
MASENO UNIVERSITY		****	****	967	30,000.00	
KENYATTA UNIVERSITY		****	****	968	20,000.00	
ASUMBI TTC		****	****	969	18,000.00	
EGERTON UNIVERSITY		****	****	970	20,000.00	
ST. PAUL'S NYABURURU TTC		****	****	971	36,000.00	
MURANGA TTC		****	****	972	12,000.00	
GARISSA TTC		****	****	973	12,000.00	
MT. KENYA UNIVERSITY		****	****	974	10,000.00	
UON		****	****	975	80,000.00	
KISII UNIVERSITY		****	****	976	20,000.00	
KISII UNIVERSITY		****	****	976	20,000.00	
				<b>TOTALS BURS.</b>		<b>27,937,000.00</b>

**AGRICULTURAL PROJECTS**

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PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
PAYEE		DATE	P.V NO.	CHEQUE NO.	ALLOCATED	AMOUNT PAID
OMORIBE TBC		18/2/15	62	477	200,000	
MATANGAMANO TBC		20/6/2015	128	947	200,000	
					<b>Totals Agr.</b>	400,000.00

**WATER PROJECTS**

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
PAYEE		DATE	P.V NO.	CHEQUE NO.	ALLOCATED	AMOUNT PAID
GACHUBA LOC. WATER SPRINGS		7/1/15	221	339	200,000.00	
GACHUBA LOC. WATER SPRINGS		7/5/15	146	340	800,000.00	
					<b>Totals</b>	1,000,000.00

**ROADS PROJECTS**

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
GESIMA IRANYA ESANI ROAD		21/8/14	10	353	2,000,000.00	
SENGERA NYAMARE ROAD		10/11/14	26	396	500,000.00	
OMOTEMBE CULVERTS		10/11/14	25	394	450,000.00	
EKONA -ERIASIBU-KERORA RD		13/11/14	27	397	2,610,000.00	
INCOME TAX (JALCON Chq No. 400)		17/11/14	30	407	30,000.00	
INCOME TAX (LAWCAR Chq No. 397)		12/11/14	27	404	90,000.00	
INCOME TAX (HUDLINK Chq No. 398)		12/11/14	28	405	90,000.00	
INCOME TAX (JALCON Chq No. 399)		17/11/14	29	406	30,000.00	
OMOGONCHORO -SIGONA-EMENYENCHE RD		13/11/14	28	398	2,610,000.00	
NYAKONGO SOCIETY NYARONGE RD		17/2/2015	51	451	3,318,965.60	
CDT JALCON		17/2/2015	50	450	181,034.40	
NYAKONGO SOCIETY NYARONGE RD		13/11/14	29	399	870,000.00	
SENGERA MANGA JNCT GIANCHE IKOBE RD		13/11/14	30	400	870,000.00	
ANYONA STAGE NYAMWANGA GECHONA RD		18/2/15	49	447	4,226,366.90	
VAT LAWCAR LTD.		18/2/15	49	448	230,543.56	
OMOTEMBE CULVERTS		22/12/14	34	417	550,000.00	

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MOCHENWA - KARANTINI RD		18/2/15	51	452	3,318,965.60	
VAT HUDLINK		18/2/15	51	453	181,034.40	
EKORO-SIRATE KENYERERE RD		18/2/15	57	466	4,267,241.40	
MANGA MARKET-MORAKO-RIAMAINGA ROAD (6.2KM)		27/2/15	60	472	2,844,827.60	
CDT DIGICOM		27/2/15	60	473	155,172.40	
MOKOMONI TBC - BOBURIA - RIONG'UTI SPECIAL SCHOOL RD		18/2/15	54	458	3,413,793.10	
VAT LHALTECH ENGINEERING CO. LTD		18/2/15	54	459	186,206.90	
MAGOMBO-GEKANO PARISH-INANI OGETO RD		18/2/15	52	454	1,612,069.00	
CDT-CARNIELLA		18/2/15	32	476	206,961.90	
CDT-DIGICOM		18/2/15	53	467	232,758.60	
VAT HUDLINK CO. LTD		18/2/15	52	455	87,931.00	
KARANTINI - NYABIOSI RD		27/2/15	61	475	3,792,103.45	
GEKANO-RIOTIENO(HUDLINK OPT)		28/4/2015	102	894	3,793,103.40	
OMOTEMBE CULVERTS		18/2/15	109	859	300,000.00	
KARANTINI NYABOGOYE ROAD		18/2/15	89	479	500,000.00	
VAT HUDLINK OP		28/4/2015	102	895	206,896.60	
RIKENYE TBC-MATANGI-KEROKA FC		27/2/2015	59	470	4,267,241.40	
CDT VIBRANY		27/2/2015	59	471	267,758.60	

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MOCHENWA.... S-CORN(CARNIELLA ENTERPRISES	28/4/2015	103	896	3,318,965.00	
VAT CARNIELLA ENTERPRISES	28/4/2015	103	897	181,034.00	
NYANGORI-RIGOMA(DIGICOM INFRASTR.	28/4/2015	104	898	3,793,103.00	
VAT DIGICOM	28/4/2015	11	899	206,896.00	
MOCHENWA - NYABOGOYE (HUDLINK	28/4/2015	107	912	1,706,896.00	
NYAMWANGA RIONDEU(CARNIELLA	8/6/2015	120	930	2,844,828.00	
VAT CARNIELLA ENTERPRISES	8/6/2015	120	932	155,172.00	
MOROMBA -NGENYI RD	25/5/2015	58	468	1,706,896.55	
CDT CARNIELLA	25/5/2015	58	469	93,103.45	
SENGERA NYAMARE ROAD	17/2/15	53	456	4,267,241.40	
CDT CELCOM	17/2/15	53	457	232,758.60	
GIRANGO MKT-KENANI-BOCHOOGGE RD	17/2/15	56	461	2,844,827.60	
CDT HALTECH	17/2/15	56	462	155,172.40	
				<b>Totals-Roads</b>	<b>69,797,869.81</b>

**EMERGENCY PROJECTS**

PAYEE	CLASSIFICATION	DATE	P.V NO.	CHEQUE NO	AMOUNT	
GIRANGO PRIM SCHOOL		7/8/14	2	342	300,000.00	
KIERIRA PRIMARY SCHOOL		21/8/14	6	348	300,000.00	
MATANGI PRIMARY SCHOOL		21/8/14	14	357	200,000.00	
NYAKONGO HIGH SCHOOL		15/9/14	15	361	400,000.00	
MOCHENWA SEC. SCHOOL		17/9/14	16	365	300,000.00	
EMANGA PRIMARY SCHOOL		31/10/14	30	386	300,000.00	
KIAMOGITI PRIMARY SCHOOL				816	500,000.00	
SENGERERI PRIMARY SCHOOL		31/10/14	25	390	300,000.00	
NYABOGOYE DISPENSARY		31/10/14	27	383	500,000.00	
NYANCHONORI PRIMARY SCHOOL		7/1/15	41	429	300,000.00	
IRANYA PAG PRIMARY SCHOOL		7/1/15	42	430	400,000.00	
GETENI PRIMA SCHOOL		7/1/15	43	431	300,000.00	
ENCHORO PAG PRIM SCHOOL		7/1/15	44	432	300,000.00	
KARANTINI NYABIOSI RD		27/2/15	103	479	500,000.00	

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MAGOMBO GUCHA HEALTH CENTRE	1/4/2015	100	857	200,000.00	
KENYERERE DOK PRIMARY SCHOOL	1/4/2015	99	856	300,000.00	
METAMAYWA PRIM SCHOOL	28/4/2015	108	913	200,000.00	
RIGOMA SEC. SCHOOL	4/6/2015	113	920	400,000.00	
ENTANDA PIMARY SCHOOL	20/6/2015	129	948	300,000.00	
NYANGORI AP POST	20/6/2015	133	952	200,000.00	
				TOTALS	6,500,000.00

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		Community
Buildings and structures		27,500,000.00
Transport equipment (2 Vehicles)		6,158,000.00
Office equipment, furniture and fittings		1,100,000.00
ICT Equipment, Software and Other ICT Assets		CDF Board
Other Machinery and Equipment		15,000.00
Heritage and cultural assets		

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Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Intangible assets		
Total		34,773,000.00

**ASSETS LIST.**

**CONSTITUENCIES DEVELOPMENT FUND**

NAME OF CONSTITUENCY: KITUTU MASABA

FINANCIAL YEAR : 2014/2015.

NO	ITEM DESCRIPTION	MAKE	ASSET NO	SERIAL NO/ REGISTRATION NO.	ACQUISITION DATE	COST	CONDITION
1	Table Chair	Wooden	CDF/208	KM/CFD/F/002	2007/07	350/=	Good
2	Table Chair	Wooden	CDF/208	KM/CFD/F/003	2007/07	350/=	Good
3	Table Chair	Wooden	CDF/208	KM/CFD/F/004	2007/07	350/=	Good
4	Table Chair	Wooden	CDF/208	KM/CFD/F/005	2007/07	350/=	Good
5	Table Chair	Wooden	CDF/208	KM/CFD/F/006	2007/07	350/=	Good
6	Table Chair	Wooden	CDF/208	KM/CFD/F/007	2007/07	350/=	Good
7	Table Chair	Wooden	CDF/208	KM/CFD/F/008	2007/07	350/=	Good
8	Table Chair	Wooden	CDF/208	KM/CFD/F/009	2007/07	350/=	Good
9	King Chair	Wooden	CDF/208	KM/CFD/F/010	2007/07	1500/=	Good
10	King Chair	Wooden	CDF/208	KM/CFD/F/011	2007/07	1500/=	Good
11	King Chair	Wooden	CDF/208	KM/CFD/F/012	2007/07	1500/=	Good
12	King Chair	Wooden	CDF/208	KM/CFD/F/013	2007/07	1500/=	Good
13	King Chair	Wooden	CDF/208	KM/CFD/F/014	2007/07	1500/=	Good
14	King Chair	Wooden	CDF/208	KM/CFD/F/015	2007/07	1,500/=	Good
15	Big Table	Wooden	CDF/208	KM/CFD/F/016	2007/07	3,500/=	Good
16	Cupboard	Wooden	CDF/208	KM/CFD/F/001	2007/07	9,000/=	Good
17	Arm Chair	Executive	CDF/208	KM/CFD/F/019	2007/07	2,800/=	Good
18	File Cabinet	Metallic	CDF/208	KM/CFD/F/017	2007/07	38,640/=	Good
19	Office Table	Wooden	CDF/208	KM/CFD/F/018	2007/08	3,500/=	Good (New)
20	Office Bench	Wooden	CDF/208	KM/CFD/F/020	2007/07	400/=	Good
21	Office Desk (Secretary)	Wooden	CDF/208	KM/CFD/F/021	2007/07	3,000/=	Good
30	Punching Machine (1)	Metallic	CDF/208	KM/CFD/A/003	2007/07	160/=	Good
31	Stapling Machine	Metallic	CDF/208	KM/CFD/A/004	2007/07	260/=	Good
40	Digital Camera	Metallic	CDF/2015		2015/15	20,000/-	Good(N

NATIONAL GOVERNMENT ENTITY - (KITUTU MASABA CDF)

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42	Printer Machine (HP Laserjet 2055d)	Metallic	CDF/2013	KM/CFD/A/030	2010/10	-	Goog (New)
46	Reception Table	Wooden	CDF/208	KM/CDF/F/26	2008/04/08	2,000/-	New
49	Executive Chair	Plastic	CDF/208	KM/CDF/F/32	2008/04/08	4,995/=	New
50	Executive Chair	Plastic	CDF/208	KM/CDF/F/33	2008/04/08	4,995/=	New
51	Executive Chair	Plastic	CDF/208	KM/CDF/F/34	2008/04/08	4,995/=	New
58	Jug Kettle	Plastic	CDF/208	KM/CDF/F/39	2008/04/08	1,395/=	New
69	Vehicle Toyota Hilux D/Cabin	Metallic	CDF/208		Ahtk22630300 4149	2,570,000/=	Old
70	CDF Office	Building	CDF/208			27,500,000	New
71	Hp Scanjet 5590 Scanner	Metallic/ Plastic	CDF/2014		Serial No. L1910-64001	From Cdf Board	New
72	CDF Vehicle- Toyota Land Cruiser	Metallic	CDF/2014		Gk B 549	6,158,843.00	New
73	Hp Laptop & Power Pack (Mecer)	Metallic	CDF/2015		5cb4076pky	65,000	New
74	Plastic Chairs	Plastic	CDF/2015		250	318,000	New
75	Water Pump	Metallic	CDF/2014			15,000	New
76	Plastic Water Tank	Plastic	CDF/2014			20,000	New

