

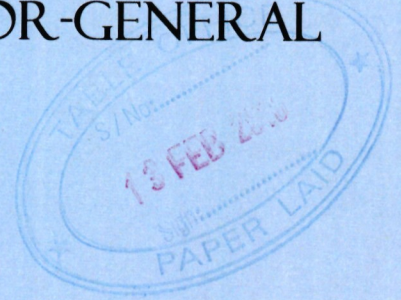
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By Hon. Dr. Lomp
on 13/2/2018

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REPORT

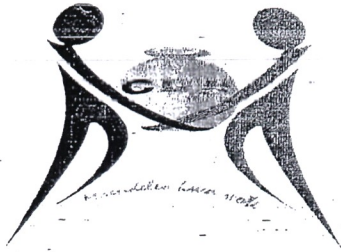
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – TIATY CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI

30 SEP 2016

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
TIATY CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *National Government Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2015. The *National Government Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the *National Government Constituencies Development Fund*.

(b) Key Management

The *Tiatiy NGCDF* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	YUSUF MBUNO
2.	A.I.E holder	MATHEW KIPSANAI
3.	Accountant	KENNEDY OMARIBA

(d) Fiduciary Oversight Arrangements

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

(e) TIATY NG-CDF Headquarters

P.O. Box 12
CDF Building
NGINYANG
CHEMOILINGOT, KENYA

(f) TIATY CDF Contacts

Telephone: (254)

E-mail: cdfiaty@cdf.go.ke

Website: www.cdf.go.ke

(g) TIATY NG-CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Marigat Branch
1103776274
P.O. BOX MARIGAT

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

The Constituencies Development Fund Act, 2015 requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2015/2016 Tiaty CDF was allocated a total of Kshs.133,524,579. The Fund received **Ksh 66,000,000** of the entire allocation by end of the financial year leaving a balance of **Ksh 67,524,579** to be received in 2016/2017 financial year. The Fund disbursed all the funds received from the Board during the year except for **Kshs 5,5515,104.53** which were still in the KCB account as at 30/6/2016.

The Fund shall strive to achieve one of its core mandates by ensuring timely and efficient disbursement of funds to all the project management committee.

Tiaty CDFC has strengthened monitoring and Evaluation of projects for prudent management of the Fund.

Ezekiel Lonyangapeta

Chairman, Tiaty NG-CDFC

Signature.....

Date..... 15/6/2016

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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

The Accounting Officer in charge of the *Tiaty NGCDF* is responsible for the preparation and presentation of the *NGCDF*'s financial statements, which give a true and fair view of the state of affairs of the *NGCDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NGCDF*; (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 *NGCDF*; (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 *Tiaty NGCDF* accepts responsibility for the *NGCDF*'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 *NGCDF* financial statements give a true and fair view of the state of *NGCDF*'s transactions during the financial year ended June 30, 2016, and of the *NGCDF*'s financial position as at that date. The Accounting Officer charge of the *Tiaty NGCDF* further confirms the completeness of the accounting records maintained for the *NGCDF*, which have been relied upon in the preparation of the *NGCDF*'s financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Tiaty NGCDF* confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NGCDF*'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 *NGCDF*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF*'s financial statements were approved and signed by the Accounting Officer on 15th September 2016.


EZEKIEL LONYANGAPETA
CDFC CHAIRMAN


MATHEW KIPSANAI
FUND ACCOUNT MANAGER

REPUBLIC OF KENYA

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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 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIATY CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tiaty Constituency set out on pages 5 to 21, which comprise the statement of financial assets as at 30 June 2016, statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in accordance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the audit considers internal control relevant to the Constituency Development Fund preparation and fair presentation of the financial statements in order to design audit procedures that

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
- Tiaty Constituency for the year ended 30 June 2016*

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Constituency Development Fund internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, 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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Tiaty Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the National Constituencies Development Fund Act, 2015.

Other Matter

1. Unsupported Expenditure

- i. The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and transfers balance of Kshs.68,814,830 which includes Kshs.5,486,000 in respect of emergency expenditure which had a budget of Kshs.5,767,647. Examination of this expenditure revealed that Kshs.600,000 was paid vide PV. No.53 of 7/8/2015 to Kitalem Primary School for construction of one classroom without approval by the CDFC. In addition, a monitoring and evaluation report on the work/activities undertaken was not provided.
- ii. In addition, the financial statements reflect a balance of Kshs.6,226,307 use of goods and services. However, examination of expenditure records revealed that the CDF spent Kshs.170,000 on administration expenditure without specifying the nature of duties/activities or purchases made and further, the expenditure was not supported by official acknowledgement receipts. Further, Kshs.222,500 was spent on motor vehicle repairs and purchase of tyres without competitive bidding. Records on motor vehicles repairs were not made in the log book, inspection reports were not provided and the tyres purchased were not taken-on-charge in the stores register. In view of these observations, the funds cannot be confirmed to have been utilized for the intended.

2. Construction of Water Pan at Cheptuyun Village

Included under other grants and transfers balance of Kshs.68,814,830 is Kshs.26,813,280 in respect to water projects. The CDFC approved in 2014/2015 Kshs.4,000,000 for the construction of a water Pan at Cheptuyun Village but the project was not funded. In 2015/2016 Kshs.3,880,000 was paid vide cheque No. 14445 and PV No.54 of 30/7/2015 to M/s Aiyan Investment Company for the construction of the water pan. The CDF did not provided details of the procurement process that was used to identify, evaluate and award M/s Aiyan Company Limited the works and a duly signed

contract agreement detailing the terms and conditions for the works was not provided. In addition, the completion certificate issued by the technical department indicating the nature and status of activities undertaken was not provided. Further, retention money was set aside and withheld to the end of the defect liability period and there was no evidence of computation, withholding and remittance of relevant taxes.

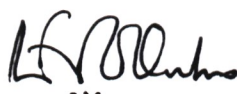
In view of the anomalies, the propriety of the expenditure of Kshs.26,813,280 reported to have been incurred on water projects during the year under review cannot be confirmed.

3. Budget Utilisation

The Statement of Receipts and Payments reflects receipts of Kshs.97,467,407 against the final budget of Kshs.199,732,851. The overall budget utilization was as follows.

Items	Budget (Kshs)	Amount (Kshs)	Utilization (%)
Transfers from CDF Board	199,732,851.00	97,467,407.00	48.8
Compensation of employees	2,997,082.00	1,418,660.00	47.3
Use of Goods and Services	7,000,498.00	6,226,307.05	88.9
Committee Expenses	4,325,349.00	4,070,570.00	94.1
Transfer to other government entities	96,744,990.00	46,150,000.00	47.7
Other Grants and Transfers	86,774,847.00	68,814,830.00	79.3
Social Security Benefits	500,000.00	15,800.00	3.2
Acquisition of Assets	840,085.00		0.0
Other Payments	1,000,000.00		0.0
Total Payments	199,182,851.00	126,696,167.05	63.6

The overall budget absorption was 63.6%. Transfer to other Government units and other grants and transfers which are the core activities of the CDF reported a budget absorption of 47.7% and 79.3% respectively. However, acquisition of assets had a budget performance of 0%. The overall performance of 63.6% implies that at least 36.4% of the planned activities were not achieved. Further, the unutilized funds may delay release of funds for the subsequent financial year.



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

NAIROBI

20 November 2017

CONSTITUENCY**Reports and Financial Statements**

For the year ended June 30, 2016

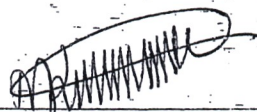
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-16 Kshs	2014-15
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	97,467,407.00	94,393,221.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		97,467,407.00	94,393,221.00
PAYMENTS			
Compensation of employees	4	1,418,660.00	784,650.00
Use of goods and services	5	6,226,307.05	4,244,379.00
Committee Expenses	6	4,070,570.00	2,309,700.00
Transfers to Other Government Units	7	46,150,000.00	39,904,134.00
Other grants and transfers	8	68,814,830.00	54,333,538.00
Social Security Benefits	9	15,800.00	7,680.00
Acquisition of Assets	10	-	6,108,600.00
Other Payments	11	-	-
TOTAL PAYMENTS		126,694,454.05	107,692,581.00
SURPLUS/DE FICIT		(29,228,760.05)	(13,299,460.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2016 and signed by:



EZEKIEL LONYANGAPETA
CDFC CHAIRMAN




MATHEW KIPSANAI
FUND ACCOUNT MANAGER

V. STATEMENT OF ASSETS

	Note	2015-16 Kshs	2014-15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	5,515,104.53	34,743,865.05
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C		
TOTAL FINANCIAL ASSETS		<u>5,515,104.53</u>	<u>34,743,865.05</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	34,743,865.05	48,043,325.85
Surplus/Deficit for the year		(29,228,760.05)	(13,299,460.80)
Prior year adjustments	14		
NET LIABILITIES		<u>5,515,104.53</u>	<u>34,743,865.05</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2016 and signed by:


 EZEKIEL LON YANGAPETA
 CDFC CHAIRMAN


 MATHEW KIPSANAI
 FUND ACCOUNT MANAGER

Reports and Financial Statements

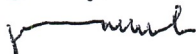
For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

		2015-2016(Kshs)	2014 – 2015 (Kshs)
Receipts for operating income			
Transfers from CDF Board	1	97,467,407.00	94,393,221.00
Other Receipts	3	-	-
		97,467,407.00	94,393,221.00
Payments for operating expenses			
Compensation of Employees	4	1,418,660.00	784,650.00
Use of goods and services	5	6,226,307.05	4,244,379.80
Committee Expenses	6	4,070,570.00	2,309,700.00
Transfers to Other Government Units	7	46,150,000.00	39,904,134.00
Other grants and transfers	8	68,814,830.00	54,333,538.00
Social Security Benefits	9	15,800.00	7,680.00
Other Payments	11		-
		126,696,167.05	101,584,081.80
Adjusted for:			
Net cash flow from operating activities		(29,228,760.05)	(7,190,860.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	10	-	6,108,600.00
Net cash flows from Investing Activities		(29,228,760.05)	(13,299,460.00)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	34,743,865.05	48,043,325.85
Cash and cash equivalent at END of the year	16	5,515,104.53	34,743,865.05

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TIATY CDF financial statements were approved on 15th September 2016 and

signed by:



Chairman CDF C



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	133,524,579.00	66,208,272.00	199,732,851.00	132,211,272.85	67,521,578.15	66
Proceeds from Sale of Assets	-	-	-	-	-	0
Other Receipts	-	-	-	-	-	0
PAYMENTS						
Compensation of Employees	2,418,000.00	579,082.00	2,997,082.00	1,418,660.00	1,578,422.00	47
Use of goods and services	6,723,498.00	277,000.00	7,000,498.00	6,226,306.58	774,191.42	89
Committee Expenses	4,325,349.00	-	4,325,349.00	4,070,570.00	254,779.00	94
Transfers to Other	-	-	-	-	-	-
Government Units	56,800,000.00	39,944,990.00	96,744,990.00	46,150,000.00	50,594,990.00	48
Other grants and transfers	61,867,647.00	24,907,200.00	86,774,847.00	68,814,830.00	17,960,017.00	79
Social Security Benefits	50,000.00	-	50,000.00	15,860.00	34,140.00	32
Acquisition of Assets	840,085.00	-	840,085.00	-	840,085.00	0
Other Payments	500,000.00	500,000.00	1,000,000.00	-	1,000,000.00	0

The TIATY CDF Financial statements were approved on 15th September 2016 and signed by:

Chairman CDFC

Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIATY
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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 *NGCDF* 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 *NGCDF*.

2. Recognition of revenue and expenses

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

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.

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, 2016.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016		2014 - 2015	
	Kshs		Kshs	
1330407 Normal Allocation	A/E NO...	31,467,407.00	31,464,407.00	
	A/E NO.....	10,000,000.00	31,464,407.00	
	A/E NO.....	10,000,000.00	31,464,407.00	
	A/E NO.....	10,000,000.00		
	A/E NO.....	20,000,000.00		
		16,000,000.00		
1330408 Conditional grants	A/E NO...	-	-	
1330409 Receipt from other Constituency				
TOTAL		97,467,407.00	94,393,221.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIATY
 CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	Description	2015 - 2016	2014- 2015
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,277,660.00	-718,650.00
2110202	Basic wages of casual labour	0.00	0.00
	Personal allowances paid as part of salary		
2110301	House allowance	141,000.00	66,000.00
2110314	Transport allowance	0.00	0.00
2110320	Leave allowance	0.00	0.00
2110326	Other personnel payments	0.00	0.00
2710120	gratuity		
	Total	1,418,660.00	784,650.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIATY
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	Description	2015-2016	2014-2015
		Kshs	Kshs
2210100	Utilities, supplies and services	306,938.00	288,031.00
2210104	Office rent		
2210200	Communication, supplies and services	75,000.00	98,920.00
2210300	Domestic travel and subsistence	941,900.00	997,900.00
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses	2,267,833.47	410,000.00
2210800	Hospitality supplies and services	246,540.00	132,100.00
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	805,957.00	510,257.00
2211200	Fuel, oil & lubricants	481,455.00	596,995.00
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment	1,050,523.58	1,120,176.00
2220200	Routine maintenance – other assets	50,160.00	90,000.00
	Total	6,226,307.05	4,244,379.00

4. COMMITTEE EXPENSES

	Description	2015- 2016	2014 - 2015
		Kshs	Kshs
2210 802	Other committee expenses	2,576,520.00	1,510,700.00
2210 809	Committee allowance	1,494,000.00	799,000.00
	TOTAL	4,070,570.00	

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	Description	2015-2016	2014-2015
		Kshs	Kshs
2640101	Bursary -Secondary	28,065,500.00	15,138,300.00
2640102	Bursary -Tertiary		10,132,400.00
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water	26,813,280.00	19,792,800.00
2640505	Agriculture (food security)		
2640506	Electricity projects		
2640507	Security	2,800,000.00	650,000.00
2640508	Roads	2,000,000.00	
2640509	Sports	1,300,050.00	1,350,038.00
2640510	Environment	2,350,000.00	400,000.00
2640200	Emergency Projects (specify)	5,486,000.00	6,870,000.00
	Total	68,814,830.00	54,333,538.00

7. SOCIAL SECURITY BENEFITS

		2014 - 2015	2013 - 2014
		Kshs	Kshs
2120101	Employer contribution to NSSF	15,860.00	7,680.00
	Total	15,860.00	7,680.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT UNITS

	Description	2014-2015	
		Kshs	
2630204	Transfers to primary schools	29,150,000.00	20,750,000.00
2630205	Transfers to secondary schools	12,400,000.00	15,950,000.00
2630206	Transfers to Tertiary institutions	-	-
2630207	Transfers to Health institutions	4,600,000.00	3,204,134.00
	TOTAL	46,150,000.00	39,904,134.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)6

10.ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	2015-2016	2014- 2015
		Ksh.	Kshs
3110102	Purchase of Buildings	0.00	0.00
3110202	Construction of Buildings	0.00	0.00
3110302	Refurbishment of Buildings	0.00	0.00
3110701	Purchase of Vehicles	0.00	5,750,000.00
3110704	Purchase of Bicycles & Motorcycles	0.00	0.00
3110801	Overhaul of Vehicles	0.00	0.00
3111001	Purchase of office furniture and fittings	0.00	358,600.00
3111002	Purchase of computers ,printers and other IT equipments	0.00	0.00
3111005	Purchase of photocopier	0.00	0.00
3111009	Purchase of other office equipments	0.00	0.00
3111112	Purchase of soft-ware	0.00	0.00
3130101	Acquisition of Land	0.00	0.00
	Total	0.00	6,108,600.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1		
Location 2		
Location 3		
Other receipts (specify)		
Total		

12C: OUTSTANDING IMPRESTS

<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>
<i>Name of Officer</i>	dd/mm/yy			
	dd/mm/yy			
	dd/mm/yy			
	dd/mm/yy			
	dd/mm/yy			
	dd/mm/yy			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts	34,743,865.85	47,931,843.35
Cash in hand	-	-
Imprest	0	111,482.50
Total	34,743,865.85	48,043,325.85

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2012 - 2013
	Kshs	Kshs
Bank accounts		
Cash in hand		
Imprest		
Total		

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities	xxx	xxx
Amounts due to other grants and other transfers	xxx	xxx
Others	xxx	xxx
	xxx	xxx

15. OTHER IMPORTANT DISCLOSURES

15.1: Adjustments of Ksh 66,208,272 in the Summary Statement of Appropriation is as arrived at as below:

	Kshs
Cash book bank balance as at 1.7.2015	34,743,865.00
Funds for financial year 2014/2015 received in FY 2015/16	31,464,407.00
	<u>66,208,272.00</u>

15.2: PENDING STAFF PAYABLES

Senior management	Kshs	xxx
Middle management	Kshs	xxx
Unionisable employees	Kshs	xxx
Others	Kshs	xxx
	<u>xxx</u>	<u>xxx</u>

15.3: OTHER PENDING PAYABLES

Amounts due to other Government entities	Kshs	xxx
Amounts due to other grants and other transfers	Kshs	xxx
Others	Kshs	xxx
	<u>xxx</u>	<u>xxx</u>

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	0.00	0.00
Buildings and structures	4,500,000.00	4,500,000.00
Transport equipment	9,450,000.00	9,450,000.00
Office equipment, furniture and fittings	678,360.00	678,360.00
ICT Equipment, Software and Other ICT Assets	390,000.00	390,000.00
Other Machinery and Equipment	0.00	0.00
Heritage and cultural assets	0.00	0.00
Intangible assets	0.00	0.00
Total	15,018,360.00	15,018,360.00