

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
NAKURU TOWN EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2015

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

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Nakuru Town East Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter M. Gichira
3.	Accountant	Joseph waweru
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Nakuru town east 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) NAKURU TOWN EAST CDF Headquarters

P.O. Box 1746,
NAKURU.

(f) NAKURU TOWN EAST CDF Contacts

Telephone: (254) 715515817

E-mail: pgichira@cdf.go.ke

Website

(a) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Family Bank, Nakuru Finance, A/C No. 18000049926. P.o.box 519 Nakuru

(g) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

VINCENT MATHEA

CHAIRMAN CDFC

II. 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.

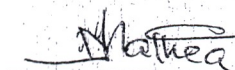
The Accounting Officer in charge of the NAKURU TOWN EAST CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NAKURU TOWN EAST CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 20XX, and of the CDF's financial position as at that date. The Accounting Officer charge of the NAKURU TOWN EAST 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 NAKURU TOWN EAST CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on 1 July 2015



VINCENT MATHEA

Chairman CDFC



PETER M. GICHIRA

Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Nakuru Town East set out on pages 6 to 47, which comprise the statement of financial assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 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 representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

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

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

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

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

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

Basis for Qualified Opinion

1. Bank Balance

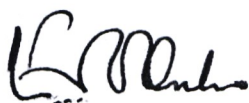
The statement of assets and liabilities as at 30 June 2015 reported a bank balance of Kshs.21,411,987.70 for bank account No. 018000049926 held at Family Bank. The bank reconciliation statement presented for audit reflected unpresented cheques totaling Kshs.3,683,110.40, out of which Kshs.428,507 were stale cheques which had not been reversed by the closure of the financial year. In the circumstance, the accuracy and validity of the bank balance of Kshs.21,411,987.70 as at 30 June 2015 could not be confirmed.

2. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2015 reported acquisition of assets valued at Kshs.6,500,000. However, the summary of fixed asset register at Annex 4 to the financial statements reported a nil balance inspite of the expenditure incurred. In the circumstance, the accuracy and validity of the fixed asset register summary could not be confirmed.

Qualified Opinion

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



FCPA Edward R.O Ouko, CBS
AUDITOR-GENERAL

Nairobi

07 November 2016

CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY
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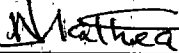
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	95,524,311.00	58,680,665.40
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		95,524,311.00	58,680,665.40
PAYMENTS			
Compensation of Employees	4	1,740,000	2,543,040.00
Use of goods and services	5	1,553,993.21	44,145.00
Committee Expenses	6	2,987,921.71	1,229,500.00
Transfers to Other Government Units	7	43,430,145.00	10,636,485.00
Other grants and transfers	8	41,604,125.88	20,412,272.90
Social Security Benefits	9	76,800.00	34,560.00
Acquisition of Assets	10	6,500,000.00	
TOTAL PAYMENTS		97,892,985.80	34,900,002.90
SURPLUS/DEFICIT		(2,368,674.80)	23,780,662.50

The accounting policies and explanatory notes to these financial statements form an integral part of financial statements. The NAKURU TOWN EAST CDF financial

CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY
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statements were approved on 1 July 2015 and signed by:



Chairman - CDFC



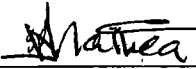
Fund Account Manager

IV. STATEMENT OF ASSETS

	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	21,411,987.70	23,693,662.50
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C		87,000.00
TOTAL FINANCIAL ASSETS		21,411,987.70	23,780,662.50
			-
			-
			-
REPRESENTED BY			
Fund balance b/fwd	13	23,780,662.50	
Surplus/Deficit for the year		(2,368,674.80)	23,780,662.50
Prior year adjustments	14		
NET FINANCIAL POSITION		21,411,987.70	23,780,662.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAKURU TOWN EAST CDF financial statements were approved on 1 July 2015 and signed by:

CONSTITUENCY DEVELOPMENT FUND-NAKURU TOWN EAST CONSTITUENCY
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Chairman - CDFC



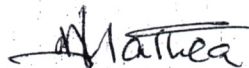
Fund Account Manager

V. STATEMENT OF CASHFLOW			
Transfers from CDF Board	1	95,524,311.00	58,680,665.40
Other Receipts	3		
Payments for operating expenses			
Compensation of Employees	4	1,740,000.00	2,543,040.00
Use of goods and services	5	1,553,993.21	44,145.00
Committee Expenses	6	2,987,921.71	1,229,500.00
Transfers to Other Government Units	7	43,430,145.00	10,636,485.00
Other grants and transfers	8	41,604,125.88	20,412,272.90
Social Security Benefits	9	76,800.00	34,560.00
		SUB-TOTAL	91,392,985.80
			34,900,002.90
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		4,131,325.20	23,780,662.50
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(6,500,000.00)	
Net cash flows from Investing Activities		(6,500,000.00)	
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,368,674.80)	23,780,662.50
Cash and cash equivalent at BEGINNING of the year	15	23,780,662.50	-

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Cash and cash equivalent at END of the year	16	21,411,787.70	23,780,662.50
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAKURU TOWN EAST CDF financial statements were approved on 1 July 2015 and signed by:



Chairman CDFC



Fund Account Manager

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VI. 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 %
RECEIPTS						
Transfers from CDF Board	95,524,311.00	23,780,662.50	119,304,973.50	95,524,311.00	23,780,662.50	
Proceeds from Sale of Assets						
Other Receipts						
	95,524,311.00	23,780,662.50	119,304,973.50	95,524,311.00	23,780,662.50	
PAYMENTS						
Compensation of Employees	1,740,000	-	1,740,000	1,740,000.00	-	100
Use of goods and services	1,906,000	1,328,522.90	3,234,522.90	1,553,993.21	1,680,529.69	48.04
Committee Expenses	3,921,721	-	3,921,721	2,987,921.71	933,799.29	76.19
Transfers to Other Government Units	31,820,690.00	16,609,455.00	48,430,145.00	43,430,145.00	5,000,000.00	89.67
Other grants and transfers	51,059,100.00	4,342,684.60	55,401,784.60	41,604,125.88	13,797,658.72	75.09
Social Security Benefits	76,800.00	-	76,800.00	76,800.00	-	100
Acquisition of Assets	5,000,000.00	1,500,000.00	6,500,000.00	6,500,000.00	-	100

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TOTALS	95,524,311.00	23,780,662.50	119,304,973.50	97,892,985.80	21,411,987.70	82.05
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The NAKURU TOWN EAST CDF financial statements were approved on July 2015 and signed by:

Walter
 Chairman CDF

Mike
 Fund Account Manager

VII. 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.

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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A750238	5,000,000.00	58,680,665.40
AIE NO	A750361	7,300,000.00	
AIE NO	A759597	15,331,077.75	
AIE NO	A796621	13,578,646.65	
AIE NO	A796841	9,052,431.00	
AIE NO	A796991	22,631,078.00	
	A796137	22,631,077.60	
TOTAL		95,524,311.00	58,680,665.40

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

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

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Total		

1.1.1.1.1.1.1.3 OTHER RECEIPTS

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

1.1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,740,000.00	2,543,040.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
	-	-
Total	1,740,000.00	2,543,040.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services		
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	553,993.21	44,145.00
Fuel ,oil & lubricants	1,000,000.00	
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Total	1,553,993.21	44,145.00

1.1.1.1.1.1.6 COMMITTEE EXPENSES

2014 - 2015	2013 - 2014
Kshs	Kshs

Reports and Financial Statements

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Committee allowances	2,368,000	160,000.00
Other committee expenses	619,921.71	1,069,500.00
Total	2,987,921.71	1,229,500.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	43,430,145.00	10,636,485.00
Transfers to primary schools (see attached list)		
Transfers to secondary schools (see attached list)		
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		
TOTAL	43,430,145.00	10,636,485.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,347,257.60	5,514,999.40
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Water projects (see attached list)	6,100,000.00	
Agriculture projects (see attached list)		
Electricity projects (see attached list)		
Security projects (see attached list)		
SME projects (see attached list)	10,000,000	8,410,139.00
Sports projects (see attached list)	2,054,133.14	2,500,000
Environment projects (see attached list)	1,702,481.14	1,112,668.50

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Emergency projects (see attached list)	5,400,254.00	2,874,466.00
Total	41,604,125.88	20,412,272.90

1.1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF/NHIF	76,800	34,560
Total	76,800.00	34,560.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	6,500,000	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	6,500,000	0

CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN EAST CONSTITUENCY
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For the year ended June 30, 2015

Total

[Include an annex of the list is longer than 1 page.]

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	21,411,987.70	23,693,662.50
Cash in hand	0	-
Imprest	0	-
Total	21,411,987.70	23,693,662.50

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Imprest	0	-
Total	0	0

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0
	0	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>specify</i>)	0	0
	0	0
	0	0

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (<i>specify</i>)	0	0
	0	0
	0	0

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
	Amounts due to other Government entities						
1.							
2.							
3.							
	Sub-Total						
	Amounts due to other grants and other transfers						
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	0	0
Transport equipment	0	0
Office equipment, furniture and fittings	0	0
ICT Equipment, Software and Other ICT Assets	0	0
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	0	0

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