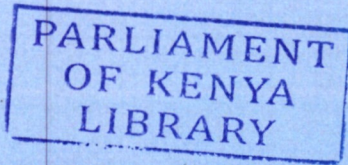
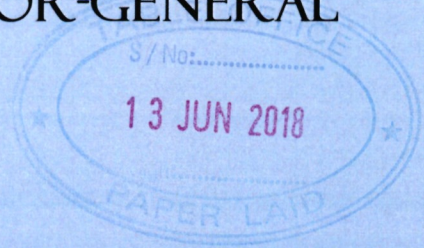


REPUBLIC OF KENYA



*Paper Laid*  
*By Hon. Wasilich on*  
*behalf of LOMP at Table*  
*of the House on 13/6/2018*

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
UGUNJA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
UGUNJA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

### (b) Key Management

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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

### (c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Boaz Omondi Odeyo
3.	Accountant	Moses Oruma
4.		

### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of UGUNJA Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

### (e) UGUNJA NGCDF Headquarters

NGCDF Office Building.  
P.O Box 212- 40606  
Ugunja.

**(f) UGUNJA NGCDF Contacts**

E-mail: [cd fugunja@NGCDF.go.ke](mailto:cd fugunja@NGCDF.go.ke)

Website: [www.ugunjaconstituency.co.ke](http://www.ugunjaconstituency.co.ke)

**(g) UGUNJA NGCDF Bankers**

Equity Bank Siaya Branch

P.O Box 212

Siaya.

**(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

**II. FORWARD BY THE CHAIRMAN UGUNJA NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Within the financial year 2015/2016, the constituency was allocated a total of ksh. **105,067,702** and at the end of the financial year we had received a total of ksh. 129,370,958 including the allocations of ksh. This had not been received in the former financial year translating almost 98% of the total allocation. This enabled the constituency to implement a number of projects such as Health, Roads and Bridges Education Facilities, Education Bursaries Agriculture ETC

NGCDF-Ugunja constituency within the financial year had got a number of success stories for instance Successful implementation of projects at 90% for example Ugunja Cereal and farm input store constructed at a total cost of ksh.5.9m, improvement of the educational infrastructure in the constituency and the provision of scholarship to the bright and needy students in the constituency within the financial year just to mention few.

On the challenges, within the financial year there was a lot of expectation from the public on which types of the projects to be financed by the CDF as some of the projects which had a lot impact on community are not covered in NGCDF Act 2015 and subsequent NGCDF Act regulations 2016, therefore there is need for thorough public awareness on the CDF funded projects also there was a challenge in management of procurement exercises with the project Management Committees as the law recognises pmc's as procuring entities and therefore there is need to orient the pmc's on public Procurement Disposal Act so that they understand the Act and implement it fully without deviation.

  
Sign.....  
**CHAIRMAN UGUNJA NGCDFC**

## CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2016

**III. STATEMENT OF NGCDF 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 NGCDF 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 the Public Sector Accounting Standards Board of Kenya from time to time.

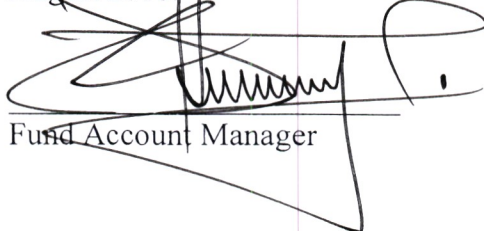
The Accounting Officer in charge of the UGUNJA NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 UGUNJA 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's 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 UGUNJA 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.

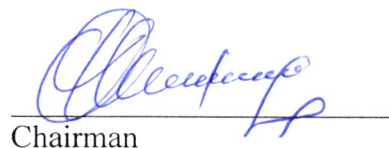
The Accounting Officer in charge of the UGUNJA NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes 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 NGCDF's financial statements were approved and signed by the Accounting Officer on 30th August 2016.



Fund Account Manager



Chairman

# 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 - UGUNJA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ugunja Constituency set out on pages 6 to 33, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 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 (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 35 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 compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Auditing 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 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

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



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 opinion.

### **Basis for Qualified Opinion**

#### **1.0 Bank Balances**

The financial statements reflect a bank balance of Kshs.13,716,977 as at 30 June 2016 which is supported by bank reconciliation statement of the same date. However, the balance includes stale unpresented cheques totalling Kshs.375,538 not reversed in the cash book at the end of the year.

Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.13,716,977 as at 30 June 2016 is fairly stated.

#### **2.0 Emergency Expenditure**

Included in other grants and transfers balance of Kshs.44,958,623 is Kshs.8,085,382 spent on emergency projects. The expenditure exceeded the permitted limit of 5% of the approved budget by Kshs.1,333,706 the permitted threshold of 5% of the approved budget stipulated by Section 8(1) of the National Government Constituencies Development Fund Act, 2015.

Consequently, the management has breached 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 National Government Constituencies Development Fund - Ugunja 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 Government Constituencies Development Fund Act, 2015.

### **Other Matter**

#### **1. Project Verification**

Eleven (11) projects costing Kshs.30,453,272 were verified during audit in June 2017 and out of which six projects were found to be complete and in use while five were on-going as detailed below:

	<b>Project Name</b>	<b>Activity</b>	<b>Budget (Kshs)</b>	<b>Level of Completion %</b>	<b>Observation</b>
1	Sidondo Bridge	Construction of Bridge	5,000,000	40	Concrete columns done
2	CDF Office	Construction of Office	1,500,000	100	Complete and in use
3	Ugunja Technical Training Institute	Construction of workshop & lecture rooms	10,000,000	70	On-going
4	Rambula Footbridge	Construction of footbridge	1,000,000	100	Complete and in use
5	Ugunja Technical Training Institute	Purchase of Land	3,000,000	100	Completed and title obtained
6	Septic tank at District Treasury	Construction of septic tank	347,762	100	Complete and in use
7	Ugenya High School	Completion of one Dormitory	2,000,000	80	Ongoing
8	Ruwe –Utende Culvert	Construction of box culvert	1,500,000	95	Completed but backfilling not done
9	Street lights in 9 Markets	Installation of Lights	1,105,510	100	Complete and in use
10	Equator Learning Centre	Construction of 2 class rooms and Library block	4,000,000	100	Complete and in use
11	Rangala Girls Sec. School	Completion of one dormitory	1,000,000	95	On-going
	<b>Total</b>		<b>30,453,272</b>		

The delay in implementation of projects denied Ugunja constituents access to public services they deserved.

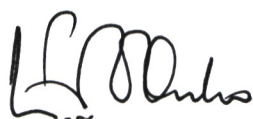
## **2. Budget Analysis**

Comparison of budget and actual expenditure indicated that the Constituency had budgeted to spend Kshs.135,533,509 on various transfers and projects but the actual expenditure totalled Kshs.121,316,532 as shown below:

	Item	Budget (Kshs)	Actual (Kshs)	Under Expenditure (Kshs)
1	Compensation of Employees	5,979,160	1,983,600	3,995,560
2	Use of Goods and Services	7,854,939	7,525,905	329,034
3	Transfers to other Government Entities	74,846,763	65,268,404	9,578,359
4	Other grants and Transfers	45,207,647	44,958,623	249,024
5	Acquisition of Assets	1,645,000	1,580,000	65,000
	<b>Total</b>	<b>135,533,509</b>	<b>121,316,532</b>	<b>14,216,977</b>

The following were noted in relation to the expenditures.

- i. The actual expenditure was Kshs.121,316,532 against a budget of Kshs.135,533,509 representing 89% absorption.
- ii. The management underspent a total of Kshs.14,216,977 on five (5) expenditure items. No explanation was provided for the variations that were in excess of 10% of the budget.



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

**Nairobi**

**10 April 2018**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
 'CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
 JUNE 2016

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	129,370,958	74,409,767
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>129,370,958</b>	<b>74,409,767</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,983,600	1,771,200
Use of goods and services	5	7,525,905	8,613,989
Transfers to Other Government Units	6	65,268,404	52,745,637
Other grants and transfers	7	44,958,623	43,586,790
Acquisition of Assets	8	1,580,000	8,701,530
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>121,316,532</b>	<b>115,419,146</b>
<b>SURPLUS/DEFICIT</b>		<b>8,054,426</b>	<b>(41,009,379)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 30<sup>th</sup> August 2016 and signed by:

Chairman - NGCDFC

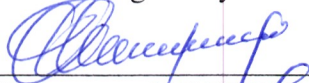
Fund Account Manager

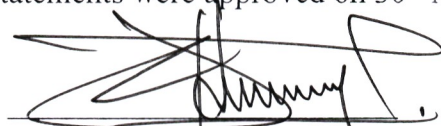
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
 CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

V. STATEMENT OF ASSETS AS AT 30<sup>TH</sup> JUNE 2016

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,716,977	5,662,551
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,716,977</b>	<b>5,662,551</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	5,662,551	46,671,930
Surplus/Defict for the year		8,054,426	(41,009,379)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>13,716,977</b>	<b>5,662,551</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 30<sup>th</sup> August 2016 and signed by:

  
 Chairman - NGCDFC

  
 Fund Account Manager

## CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2016

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	129,370,958	74,409,767
Other Receipts	3	-	-
		<b>129,370,958</b>	<b>74,409,767</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,983,600	1,771,200
Use of goods and services	5	7,525,905	8,613,989
Transfers to Other Government Units	6	65,268,404	52,745,637
Other grants and transfers	7	44,958,623	43,586,790
Other Payments	9	-	-
		<b>119,736,532</b>	<b>106,717,616</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>9,634,426</b>	<b>(32,307,849)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,580,000)	(8,701,530)
<b>Net cash flows from Investing Activities</b>		<b>(1,580,000)</b>	<b>(8,701,530)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,054,426</b>	<b>(41,009,379)</b>
Cash and cash equivalent at BEGINNING of the year	13	5,662,551	46,671,930
Cash and cash equivalent at END of the year		<b>13,716,977</b>	<b>5,662,551</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA NGCDF financial statements were approved on 30<sup>th</sup> August 2016 and signed by:

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- UGUNJA  
CONSTITUENCY

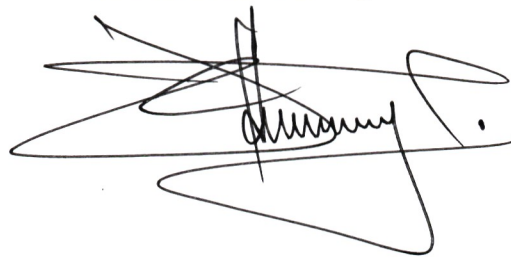
Reports and Financial Statements  
For the year ended June 30, 2016

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Chairman NGCDFC



Fund Account Manager



NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

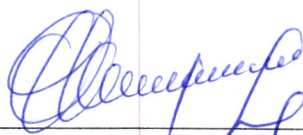
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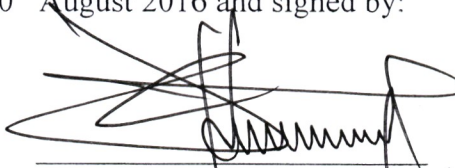
For the year ended June 30, 2016 (Kshs)

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2016

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	105,067,702	30,465,807	135,533,509	135,033,509	500,000	99.6%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>TOTAL</b>	<b>105,067,702</b>	<b>30,465,807</b>	<b>135,533,509</b>	<b>135,033,509</b>	<b>500,000</b>	<b>99.6%</b>
<b>PAYMENTS</b>						
Compensation of Employees	5,979,160	-	5,979,160	1,983,600	3,995,560	33.2%
Use of goods and services	3,331,933	4,523,006	7,854,939	7,525,905	329,034	95.8%
Transfers to Other Government Units	54,843,962	20,002,801	74,846,763	65,268,404	9,578,359	87.2%
Other grants and transfers	39,267,647	5,940,000	45,207,647	44,958,623	249,024	99.4%
Acquisition of Assets	1,645,000	-	1,645,000	1,580,000	65,000	96.0%
Other Payments				-	-	
<b>TOTAL</b>	<b>105,067,702</b>	<b>30,465,807</b>	<b>135,533,509</b>	<b>121,316,532</b>	<b>14,216,977</b>	<b>89.5%</b>

The UGUNJA NGCDF financial statements were approved on 30<sup>th</sup> August 2016 and signed by:

  
Chairman NGCDF

  
Fund Account Manager



## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 NGCDF 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 NGCDF 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

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**

**Reports and Financial Statements**

**For the year ended June 30, 2016 (KSH)**

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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 NGCDF 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 NGCDF'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 NGCDF'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.

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (KSH)

IX. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2015 - 2016	2014 -2015	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO. 797160	24,803,256.00		
		AIE NO. 820853	22,000,000.00		
		AIE NO. 724172	10,000,000.00		
		AIE NO. 796390	10,000,000.00	-	
		AIE NO. 820662	10,000,000.00		
		AIE NO. 825580	26,000,000.00		
		AIE NO. 825638	26,567,702.00		
		AIE NO. 750394		7,300,000	
		AIE NO. 759549		17,503,256	
		AIE NO.796658		14,881,953	
		AIE NO. 796910		9,921,302	
		AIE NO. 797160		24,803,256	
1330408	Conditional grants				

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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For the year ended June 30, 2016 (KSH)

		AIE NO...	-	
1330409	Receipt from other Constituency	AIE NO...	-	
	<b>TOTAL</b>		<b>129,370,958</b>	<b>74,409,767</b>
3510000	<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
		<b>Total</b>		
	<b>Total</b>		-	-
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees		1,962,000	1,730,800
2110202	Basic wages of casual labour		-	-
	<b>Personal allowances paid as part of salary</b>		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		21,600	40,400
2710120	gratuity			
	<b>Total</b>		<b>1,983,600</b>	<b>1,771,200</b>
2200000	<b>5 USE OF GOODS AND SERVICES</b>			

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (KSH)

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2210100	Utilities, supplies and services	300,248	396,287
2210104	Office rent	-	
2210200	Communication, supplies and services	25,000	115,120
2210300	Domestic travel and subsistence	858,100	236,000
2210500	Printing, advertising and information supplies & services		979,875
2210600	Rentals of produced assets	-	-
2210700	Training expenses	2,146,295	852,420
2210800	Hospitality supplies and services	398,940	355,022
2210802	Other committee expenses	1,101,500	2,056,200
2210809	Committee allowance	1,231,000	1,880,000
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	222,002	630,431
2211200	Fuel ,oil & lubricants	600,000	650,000
2211300	Other operating expenses	57,685	86,030
2220100	Routine maintenance – vehicles and other transport equipment	561,935	346,000
2220200	Routine maintenance – other assets	23,200	30,604
		-	
	<b>Total</b>		

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (KSH)

			7,525,905	8,613,989	
2630200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
			<b>Kshs</b>	<b>Kshs</b>	
2630204	Transfers to primary schools		25,756,335	26,787,494	
2630205	Transfers to secondary schools		17,000,000	18,722,694	
2630206	Transfers to Tertiary institutions		13,300,000	-	
2630207	Transfers to Health institutions		9,212,069	7,235,449	
	<b>TOTAL</b>		<b>65,268,404</b>	<b>52,745,637</b>	
2640000	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
			<b>Kshs</b>	<b>Kshs</b>	
2640101	Bursary -Secondary		7,400,000	7,400,000	
2640102	Bursary -Tertiary		6,075,500	4,455,000	
2640104	Bursary-Special schools		-	-	
2640105	Mocks & CAT		1,200,000	1,200,000	
2640504	water		-	1,000,000	
2640505	Agriculture (food security)		3,000,000	3,000,000	
2640506	Electricity projects		-	-	
2640507	Security				

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (KSH)

			5,197,762	2,757,770	
2640508	Roads		12,499,979	17,800,000	
2640509	Sports		1,500,000	1,500,000	
2640510	Other capital grants and transfer			1,000,000	
2640200	Emergency Projects (specify)		8,085,382	3,474,020	
	<b>Total</b>		<b>44,958,623</b>	<b>43,586,790</b>	
<b>3100000</b>	<b>8 ACQUISITION OF ASSETS</b>				
	<b>Non Financial Assets</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
			<b>Kshs</b>	<b>Kshs</b>	
3110102	Purchase of Buildings		-	-	
3110202	Construction of Buildings		1,500,000	4,000,000	
3110302	Refurbishment of Buildings		-	-	
3110701	Purchase of Vehicles		-	4,701,530	
3110704	Purchase of Bicycles & Motorcycles		-	-	
3110801	Overhaul of Vehicles		-	-	
3111001	Purchase of office furniture and fittings				
3111002	Purchase of computers ,printers and other IT equipments		80,000	-	
3111005	Purchase of photocopier		-	-	
3111009	Purchase of other office equipments		-	-	
3111112	Purchase of soft ware		-	-	
3130101	Acquisition of Land		-		



NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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	<b>Total</b>		<b>1,580,000</b>	<b>8,701,530</b>	
	<b>9 Other Payments</b>				
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	
	<b>10A: Bank Balances (cash book bank balance)</b>				
			<b>13,715,532</b>	<b>5,662,551</b>	
	<b>Name of Bank, Account No. &amp; currency</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Account Number</b>	<b>Kshs (30/6/2016)</b>	<b>Kshs (30/6/2015)</b>	
	EQUITY BANK SIAYA BRANCH		<b>13,715,977</b>	<b>5,662,551</b>	
	A/C NO. 0970261942309		<b>-</b>	<b>-</b>	
			<b>-</b>	<b>-</b>	
			<b>-</b>	<b>-</b>	
	<b>Total</b>		<b>13,715,977</b>	<b>5,662,551</b>	
	<b>10B: CASH IN HAND)</b>		<b>-</b>	<b>-</b>	
	<b>Total</b>		<b>-</b>	<b>-</b>	
	<b>11: OUTSTANDING IMPRESTS</b>				
	<b>13 BALANCES BROUGHT FORWARD</b>				

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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For the year ended June 30, 2016 (KSH)

			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
			(1/7/2015)	(1/7/2014)	
	Bank accounts		5,662,551	46,671,930	
	Cash in hand		-	-	
	Imprest			-	
	<b>Total</b>		<b>5,662,551</b>	<b>46,671,930</b>	
		[Provide short appropriate explanations as necessary]			
	14				
		<b>PRIOR YEAR ADJUSTMENTS</b>			
	<b>Total</b>		-		
	15				
		<b>OTHER IMPORTANT DISCLOSURES</b>			
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
	<b>TOTAL</b>		-	-	
	15.2: PENDING STAFF PAYABLES (See Annex 2)				
			-	-	
	15.3: OTHER				

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**

**Reports and Financial Statements**

**For the year ended June 30, 2016 (KSH)**

	PENDING PAYABLES (See Annex 3)			
			Kshs	Kshs

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Grand Total				
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Sub-Total				
Grand Total				

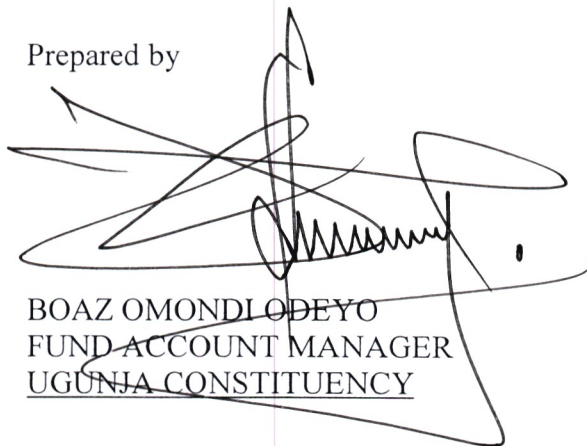
**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Grand Total				
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2015/16	(Kshs) 2014/15
Land		
Buildings and structures	5,500,000	4,000,000
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	80,000	
Other Machinery and Equipment	5,081,530	5,081,530
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>10,661,530</b>	<b>9,081,530</b>

Prepared by



BOAZ OMONDLODEYO  
FUND ACCOUNT MANAGER  
UGUNJA CONSTITUENCY

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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For the year ended June 30, 2016 (KSH)

**EXPENDITURE BREAKDOWN**

<b>1</b>	<b>UTILITIES SUPLIES &amp; SERVICES</b>	<b>P.V NO</b>	<b>CHQ. NO</b>	<b>AMOUNT</b>
7/28/2015	UTILITIES SUPLIES & SERVICES			15,798.00
8/20/2015	UTILITIES SUPLIES & SERVICES			24,145.00
9/10/2015	UTILITIES SUPLIES & SERVICES			12,800.00
10/22/2015	UTILITIES SUPLIES & SERVICES			30,400.00
12/18/2015	UTILITIES SUPLIES & SERVICES			9,000.00
12/18/2015	UTILITIES SUPLIES & SERVICES			29,000.00
12/22/2015	UTILITIES SUPLIES & SERVICES			18,955.00
12/22/2015	UTILITIES SUPLIES & SERVICES			14,795.00
1/15/2016	UTILITIES SUPLIES & SERVICES			12,800.00
1/15/2016	UTILITIES SUPLIES & SERVICES			16,400.00
1/29/2016	UTILITIES SUPLIES & SERVICES			11,850.00
2/10/2016	UTILITIES SUPLIES & SERVICES			14,915.00
2/29/2016	UTILITIES SUPLIES & SERVICES			15,000.00
3/31/2016	UTILITIES SUPLIES & SERVICES			12,650.00
4/29/2016	UTILITIES SUPLIES & SERVICES			16,000.00
5/6/2016	UTILITIES SUPLIES & SERVICES			13,470.00
6/2/2016	UTILITIES SUPLIES & SERVICES			17,150.00
6/2/2016	UTILITIES SUPLIES & SERVICES			15,120.00
				<b>300,248.00</b>
<b>2</b>	<b>COMMUNICATIONS SUPPLIES AND SERVICES</b>			
	Sayari Data Solutions			<b>25,000.00</b>
<b>3</b>	<b>DOMESTIC TRAVEL &amp; SUBSISTENCE</b>			

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (KSH)

	Night outs			52,400.00
	Night outs			24,500.00
	Night outs			50,800.00
	Night outs			25,400.00
	Exchange programme visit			705,000.00
				<b>858,100.00</b>
<b>4</b>	<b>PRINTING, ADVERTISING &amp; INFORMATION SUPPLIES AND SERVICES</b>			
<b>5</b>	<b>TRAINING EXPENSES</b>			
	HIV AIDS Training			<b>120,000.00</b>
	capacity building			882,000.00
	Teachers' consultative meeting			1,144,295.00
				<b>2,146,295.00</b>
<b>6</b>	<b>HOSPITALITY SUPPLIES AND SERVICES</b>			
7/28/2015	Food commodity			18,440.00
8/20/2015	Food commodity			18,230.00
8/20/2015	Food commodity			7,625.00
9/10/2015	Food commodity			8,600.00
9/10/2015	Food commodity			36,000.00
10/22/2015	Food commodity			16,250.00
12/22/2015	Food commodity			16,000.00
12/22/2015	Food commodity			17,000.00
1/15/2016	Food commodity			20,800.00
1/29/2016	Food commodity			12,000.00
2/10/2016	Food commodity			19,865.00
2/10/2016	Food commodity			15,220.00

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (KSH)**

2/29/2016	Food commodity			18,000.00
3/31/2016	Food commodity			16,350.00
4/27/2016	Food commodity			16,000.00
5/6/2016	Food commodity			17,000.00
5/6/2016	Food commodity			15,000.00
6/5/2016	Food commodity			18,030.00
6/5/2016	Food commodity			18,500.00
6/2/2016	Food commodity			17,730.00
6/3/2016	Food commodity			22,300.00
6/30/2016	Food commodity			34,000.00
				<b>398,940.00</b>
<b>7</b>	<b>OFFICE AND GENERAL SUPPLIES</b>			
7/28/2016	office and General supplies			15,762.00
9/10/2016	office and General supplies			30,600.00
10/22/2015	office and General supplies			19,600.00
12/18/2015	office and General supplies			11,500.00
12/22/2015	office and General supplies			17,000.00
1/29/2016	office and General supplies			26,150.00
2/10/2016	office and General supplies			18,000.00
2/29/2016	office and General supplies			17,000.00
3/31/2016	office and General supplies			21,000.00
4/29/2016	office and General supplies			22,000.00
4/29/2016	office and General supplies			12,000.00
6/3/2016	office and General supplies			

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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				11,390.00
				<b>222,002.00</b>
	<b>FUEL, OIL AND LUBRICANTS</b>			
9/12/2015	WELLS			100,000.00
11/12/2015	WELLS			150,000.00
1/29/2016	WELLS			150,000.00
3/7/2016	WELLS			100,000.00
4/21/2016	WELLS			100,000.00
				<b>600,000.00</b>
	<b>OTHER OPERATING EXPENCES</b>			
3/31/2016	Bank charges			16,775.00
5/12/2016	Expenses			17,550.00
5/12/2016	Bank charges			7,050.00
6/3/2016	Expenses			16,310.00
				<b>57,685.00</b>
	<b>ROUTINE MAINTENANCE- VEHICLES &amp; OTHER TRANSPORT EQUIPMT</b>			
7/14/2015	Toyota Kenya			34,963.00
9/21/2015	Toyota Kenya			15,401.00
10/22/2015	Toyota Kenya			36,957.40
11/25/2015	Toyota Kenya			15,402.40
1/15/2016	Toyota Kenya			15,402.39
2/10/2016	Rahim Auto-tech			239,540.00
2/10/2016	Toyota Kenya			15,402.00
3/7/2016	Toyota Kenya			44,660.00
3/31/2016	Toyota Kenya			49,020.00
8/20/2015	Toyota Kenya			





**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (KSH)**

				15,402.33
6/2/2016	Toyota Kenya			64,383.00
6/8/2016	Toyota Kenya			15,401.00
				<b>561,934.52</b>
	<b>ROUTINE MAINTENANCE OF OTHER ASSETS</b>			
3/30/2016	MFI Document Solutions	69	1697	<b>23,200.00</b>
	<b>COMMITTEE EXPENCES</b>			
3/7/2015	Member allowances	313	1179	80,000.00
15/7/15	Member allowances	351	1271	80,000.00
2/9/2015	M & E	371	1291	70,000.00
9/10/2015	M & E	38	515	368,000.00
12/8/2015	Strategic plan review	38	551	210,000.00
1/29/2016	M & E	25	1381	141,500.00
2/25/2016	M & E	45	1577	80,000.00
2/25/2016	M & E -p.a.y.e	35	1578	72,000.00
				<b>1,101,500.00</b>
	<b>COMMITTEE ALLOWANCES</b>			
	Members allowances	314	1179	149,000.00
	Members allowances	358	1181	245,000.00
	Members allowances	28	505	70,000.00
	Members allowances	33	514	240,800.00
	Members allowances	1	513	103,200.00
	Members allowances	39	515	108,000.00
	Members allowances	44	1577	201,000.00
	Members allowances			114,000.00
				<b>1,231,000.00</b>
	<b>COMPENSATION OF EMPLOYEES</b>			
July	Net- pay	297	1182	146,014.80

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**

**Reports and Financial Statements**

**For the year ended June 30, 2016 (KSH)**

'	N.H.I.F	298	1183	5,700.00
"	N.S.S.F	299	1184	1,800.00
'	P.A.Y.E	300	1185	9,985.20
August	Net- pay	334	1233	146,014.80
"	N.H.I.F	340	1272	5,700.00
"	N.S.S.F	341	1273	1,800.00
"	P.A.Y.E	342	1274	9,985.20
September	Net- pay	353	1287	146,014.80
"	N.H.I.F	354	1288	5,700.00
"	N.S.S.F	355	1289	1,800.00
"	P.A.Y.E	356	1290	9,985.20
October	Net- pay	366	1296	146,014.80
"	N.H.I.F	367	1297	5,700.00
"	N.S.S.F	368	1299	1,800.00
"	P.A.Y.E	369	1300	9,985.20
November	Net- pay	376	508	146,014.80
"	N.H.I.F	377	509	5,700.00
"	N.S.S.F	378	510	1,800.00
"	P.A.Y.E	379	511	9,985.20
December	Net- pay	17	542	146,014.80
"	N.H.I.F	18	543	5,700.00
"	N.S.S.F	19	544	1,800.00
"	P.A.Y.E	20	545	

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (KSH)**

				9,985.20
Jan	Net- pay	5	1392	146,014.80
"	N.H.I.F	6	1393	5,700.00
"	N.S.S.F	7	1394	1,800.00
"	P.A.Y.E	8	1395	9,985.20
Feb	Net- pay	50	1602	146,014.80
"	N.H.I.F	51	1603	5,700.00
"	N.S.S.F	52	1604	1,800.00
"	P.A.Y.E	53	1605	9,985.20
March	Net- pay	65	1690	146,014.80
"	N.H.I.F	66	1691	5,700.00
"	N.S.S.F	67	1692	1,800.00
"	P.A.Y.E	64	1693	9,985.20
April	Net- pay	2	1703	146,014.80
"	N.H.I.F	3	1704	5,700.00
"	N.S.S.F	4	1705	1,800.00
"	P.A.Y.E	5	1706	9,985.20
May	Net- pay	5	1719	146,014.80
"	N.H.I.F	6	1720	5,700.00
"	N.S.S.F	7	1721	1,800.00
"	P.A.Y.E	8	1722	9,985.20
June	Net- pay	71	1777	146,014.80
"	N.H.I.F	72	1778	5,700.00

NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)

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"	N.S.S.F	73	1779	1,800.00
"	P.A.Y.E	74	1781	9,985.20
	total			<b>1,962,000.00</b>
	<b>TRANSFERS TO OTHER GOVERNMENT INSTITUTION</b>			
	Transfers to primary schools			25,756,335.23
	Transfers to secondary schools			17,000,000.00
				<b>42,756,335.23</b>
	<b>Transfers to Tertiary institutions</b>			
11/25/2015	MOSES ODONGO MAURA	380	506	400,000.00
2/18/2016	BOAZ OMONDI ODEYO(IMPEREST)	58	1600	44,400.00
2/18/2016	COMMISSIONER OF TAXES	46	1601	60,000.00
3/9/2016	MOSES ODONGO MAURA	59	1679	900,000.00
3/9/2016	MOSES ODONGO MAURA	59	1680	700,000.00
3/9/2016	HILDA MOURINE OTIENO	60	1682	400,000.00
3/9/2016	NOEL OKKEYO MAURA	61	1683	200,000.00
3/9/2016	REDEMPTA NAKHUMICHA	62	1684	400,000.00
3/9/2016	BOAZ OMONDI ODEYO(IMPEREST)	70	1685	195,600.00
6/15/2016	UGUNJA TECH. TRAINING INSTITUTE	60	1765	10,000,000.00
				<b>13,300,000.00</b>
	<b>Transfers to Health institution</b>			
20/8/15	RAMBULA HEALTH CENTRE	326	1595	512,069.00
20/8/15	GOT OSIMBO DISPENSARY	325	1227	1,000,000.00
9/10/2015	AMBIRA SUB-DISTRICT HOSPITAL	363	1292	3,500,000.00
12/9/2015	TINGARE	7	526	700,000.00
12/9/2015	SIMENYA	8	527	700,000.00
12/9/2015	SIKALAME	9	528	700,000.00
12/22/2015	RAMBULA HEALTH CENTRE	21	546	700,000.00
12/22/2015	ULUTHE DISPENSARY	23	547	700,000.00
12/22/2015	UHUYI DISPENSARY	24	548	700,000.00
				<b>9,212,069.00</b>
	<b>OTHER GRANTS AND OTHER PAYMENTS</b>			
	Bursary- Secondary			7,400,000.00
	Bursary- Tertiary			6,075,500.00
	Bursary- Special schools			-
3/30/2016	Mocks & CAT	17	1729	

**NATIONAL GOVERNMENT ENTITY - (UGUNJA CONSTITUENCY)**

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				1,200,000.00
	Water			
12/9/2015	Agriculture (food security)	12	532	3,000,000.00
	Electricity projects			-
				<b>17,675,500.00</b>
	<b>SECURITY PROJECTS</b>			
20/8/15	WANGOTONG ADMIN POLICE LINE	327	1224	500,000.00
10/9/2015	SIKALAME ADMIN CENTRE	339	1281	1,000,000.00
10/9/2015	SIKALAME ADMIN CENTRE	10	1397	500,000.00
2/10/2016	GEMISCOPE INVESTMENT	34	1572	300,000.00
3/7/2016	GEMISCOPE INVESTMENT	56	1380	350,000.00
3/9/2016	GEMISCOPE INVESTMENT	63	1386	270,349.00
3/9/2016	WITHHOLDING VAT 6%	63	1387	51,608.00
3/9/2016	WITHHOLDING VAT 3%	63	1388	25,805.00
6/20/2016	SIMENYA ADMN. POLICE LINE	62	1767	500,000.00
6/20/2016	ASSISTANT COUNTY COMMISSIONER'S RES	64	1769	200,000.00
6/20/2016	WANG' OTONG AP LINE	65	1770	500,000.00
6/20/2016	MIDHIERO AP LINE	66	1771	1,000,000.00
				<b>5,197,762.00</b>
	<b>Roads &amp; Bridges</b>			
29/10/15	IMPEREST	370	504	64,400.00
29/10/15	P.A.Y.E	370	503	15,600.00
12/16/2015	LIZLEY COMMUNICATIONS L.T.D	14	535	865,194.40
1/25/2015	FELMARK CONTRACTORS L.T.D	1	553	909,959.96
1/25/2015	LIZLEY COMMUNICATIONS L.T.D	1	555	29,998.68
1/25/2015	WITH HOLDING - VAT 6%	1	560	51,722.00
1/25/2015	FELMARK CONTRACTORS L.T.D	1	1377	8,275.35
1/25/2015	WITH HOLDING - VAT 6%	14	558	49,178.00
1/25/2015	LIZLEY COMMUNICATIONS L.T.D	14	1378	7,867.75
1/25/2015	WITH HOLDING - VAT 3%	14	1376	28,522.80
1/29/2016	MUSTANG AGENCIES	3	1385	796,035.00
1/29/2016	WITH HOLDING - VAT 6%	3	1386	44,839.00
1/29/2016	WITH HOLDING - VAT 3%	3	1387	26,007.00
1/29/2016	JAPCO GEN. CONTRACTORS	4	1388	500,900.00
1/29/2016	JAPCO GEN. CONTRACTORS	4	534	500,000.00
1/29/2016	WITH HOLDING - VAT 6%	4	1389	56,379.00
1/29/2016	WITH HOLDING - VAT 3%	4	1390	32,700.00
1/29/2016	BOAZ ODEYO (IMPEREST)	21	1500	12,400.00
12/22/2015	RUWE-UTENDE BRIDGE	24	549	1,500,000.00
2/18/2016	RAMBULA -DENDYO FOOTBRIDGE	39	1585	500,000.00

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2/18/2016	RAMBULA -DENDYO FOOTBRIDGE	39	1586	500,000.00
2/18/2016	NYAMASARE-NGUNYA FOOTBRIDGE	40	1587	500,000.00
2/18/2016	NYAMASARE-NGUNYA FOOTBRIDGE	40	1588	500,000.00
2/18/2016	SIDONDO BRIDGE	41	1589	900,000.00
2/18/2016	SIDONDO BRIDGE	41	1590	900,000.00
2/18/2016	SIDONDO BRIDGE	41	1591	900,000.00
2/18/2016	SIDONDO BRIDGE	41	1592	900,000.00
2/18/2016	SIDONDO BRIDGE	41	1593	900,000.00
2/18/2016	SIDONDO BRIDGE	41	1594	500,000.00
				<b>12,499,978.94</b>
12/9/2015	<b>Sports</b>	2	517	<b>1,500,000.00</b>
	<b>Emergency projects</b>			
20/8/15	CAJO INVESTMENT CO.	332	1231	120,000.00
20/8/15	HAWAGAYA -UGOLWE FOOTBRIDGE	333	1212	100,000.00
20/8/15	NGUNYA PRIMARY SCHOOL	336	1282	400,000.00
23/9/15	NEW OPUNDE BAGS	358	1284	181,500.00
23/9/15	W/HOLDING V.A.T	358	1285	9,900.00
23/9/15	WELLS OIL LIMITED	352	1286	80,000.00
21/10/15	WELLS OIL LIMITED	364	1293	100,000.00
12/18/2015	RANGALA-SANGO WATER PROJECT	15	539	200,000.00
12/26/2015	JAPCO GEN . CONTRACTORS	1	401	909,150.00
12/26/2015	WITHHOLDING VAT 3%	1	402	38,470.00
12/26/2015	WITHHOLDING VAT 6%	1	403	76,940.00
12/26/2015	JAPCO GEN . CONTRACTORS	1	404	462,941.00
1/29/2016	UMINA PRIMARY SCHOOL	9	1396	454,116.80
1/29/2016	UGUNJA CONSTITUENCY WATER & ELEC	13	1488	961,500.00
1/15/2016	RAMBULA COOMUNITY YOUTH GROUP	2	556	114,000.00
2/18/2016	BRAJAN CONTRACTORS LIMITED	42	1597	457,760.00
2/18/2016	WITHHOLDING VAT 6%	42	1598	25,785.00
2/18/2016	WITHHOLDING VAT 3%	42	1599	14,955.00
6/14/2016	MUSIKO PRIMARY SCHOOL	18	1730	200,000.00
6/14/2016	LUOKA PRIMARY SCHOOL	19	1731	200,000.00
6/14/2016	SIMENYA PRIMARY SCHOOL	20	1732	200,000.00
6/14/2016	MBOSIE PRIMARY SCHOOL	21	1733	200,000.00
6/14/2016	ULAWE PRIMARY SCHOOL	22	1734	200,000.00
6/14/2016	GOT OSIMBO PRI.	23	1735	200,000.00
6/14/2016	ULWANI PRI. SCHOOL	24	1736	200,000.00
6/14/2016	NYIERA PRIMARY SCHOOL	25	1737	200,000.00
6/14/2016	ORAO PRIMARY SCHOOL	26	1738	200,000.00
6/14/2016	KONJRA MIXED SEC. SCHOOL	27	1739	200,000.00

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6/14/2016	SIDINDI MARKET	28	1740	129,920.00
6/14/2016	SIGOMERE MARKET	29	1740	129,920.00
6/14/2016	MBOBOSIE MARKET	30	1740	129,920.00
6/14/2016	OMBWEDE MARKET	31	1740	129,920.00
6/14/2016	AMBIRA SHOPPING CENTRE	32	1740	129,920.00
6/14/2016	SIKALAME MARKET	33	1740	129,920.00
6/14/2016	YWAYA MARKET	34	1740	129,920.00
6/14/2016	ASANGO MARKET	35	1740	129,920.00
6/14/2016	SIMENYA MARKET	36	1740	129,920.00
6/14/2016	WANG' OTONG AP LINE	37	1741	66,150.00
6/14/2016	MIDHIRO AP LINE	38	1742	63,115.00
6/14/2016	SIJIMBO AP LINE	39	1743	79,820.00
				<b>8,085,382.80</b>
	<b>SOCIAL SECURITY BENEFITS</b>			
	Employer's contribution to NSSF			<b>21,600.00</b>
	<b>ACQUISITION OF ASSETS</b>			
	Purchase of Buildings			
	Construction of office buildings			1,500,000.00
	Refurbishment of Buildings			
	Purchase of Vehicles			
	Purchase of Bicycles & Motorcycles			
	Overhaul of vehicles			
	Purchase of office furniture and fittings			
	Purchase of computers,			80,000.00
				<b>1,580,000.00</b>
	<b>Total expenditure</b>			<b>121,316,532.49</b>



