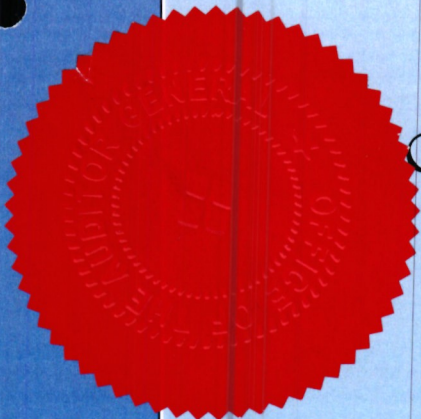


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by law  
Wednesday 11/10/17  
Mwangi  
A. A.*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
- JUJA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**

Amended



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

06 JUL 2017

**RECEIVED**

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**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND-  
JUJA 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 – JUJA  
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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2015. The National Government *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 National government *Constituencies Development Fund*. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and the fight against poverty at the constituency level.

**(b) Key Management**

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

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Aziz Juma</b>
3.	Accountant	<b>Kago Gichohi</b>
4.		

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Juja Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT - 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) JUJA NG-CDF Headquarters**

P.O. Box 4942-01002  
Lancaster House- Juja  
Along Thika Super Highway  
Thika, KENYA

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

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**(f) JUJA NG-CDF Contacts**

Telephone: (254) XXXXXXXXX  
E-mail: XXXXXXXXX.go.ke  
Website: www.go.ke

**(g) JUJA NG-CDF Bankers**

Equity Bank  
Juja Branch  
A/C No. 0870262101693

**(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 JUJA (NG-CDFC)

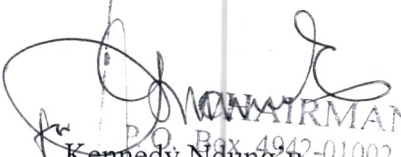
It's with great sense of achievement that we end the last financial year 2014/2016. It has been a year with challenges but all in all we as Juja NG-CDF have managed to perform to an acceptable and desirable standards.

First I would like to appreciate the fact that during the financial year that just ended Juja NG-CDF embarked on the implementations of both the current financial year projects and those of year 2013/2014 not completed in time. It is also worth noting that all project budgeted for in financial year 2013/2014 were all successfully completed at the start of this ending financial year. Projects of this ending financial year not done or complete are scheduled for completion soon with the funds already in the PMC accounts.

Am glad to report that Juja NG-CDF have in that ending financial year disbursed bursaries to needy students totalling to twenty four million shillings much higher than the previous financial year. Further education sector received the biggest share of our budget allocation as compared to other sectors. We are also proud to report that we have started the construction of a first ever secondary school in one of our ward. By and large implementations of our projects are running smoothly.

On the final note the issue of devolved functions have not helped a bit with the public not in the knowledge of the separated functions, this has led to a confusion of who should perform different functions on the ground. Late disbursement of funds by the board has also led to disruption of service delivery to the public that we serve. NG-CDF Board should therefore ensure prompt disbursement of funds so that projects are implemented in good time.

With the above few remarks I would finally appreciate all those that were involved in the planning and implementation towards service delivery for the constituents of Juja and the country at large. The ending financial year was satisfactory but we will always be building on the same in the coming financial years.

  
for  
P.O. Box 4942-01002 THIKA  
**CHAIRMAN JUJA NG-CDFC**

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

III. STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-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.

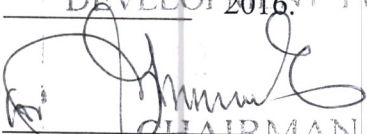
The Accounting Officer in charge of the *Juja NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 *NG-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 *NG-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 *Juja NG-CDF* accepts responsibility for the *NG-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 *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the *NG-CDF's* financial position as at that date. The Accounting Officer charge of the *Juja NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Juja NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-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 *NG-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 *NG-CDF's* financial statements were approved and signed by the Accounting Officer on

2016.  
  
Chairman - Juja NG-CDFC  
P.O. Box 4942-01002, THIKA

  
Fund Account Manager  
National Government  
Constituency Development Fund  
Juja Constituency  
P.O. Box 4942 - 01002, Thika  
FUND MANAGER  
Sign:.....

# 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 – JUJA 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 – Juja Constituency set out on pages 5 to 24, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and a summary of 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 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 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 compliance with article 229(7) 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 auditor considers internal control relevant to the entity's preparation and fair

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



presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

## Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Juja 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

### 1.0 Budget Performance

#### 1.1 Expenditure on Development Projects

The Juja NG-CDF had a budget of Kshs.107,267,645 for development expenditure as per their projects proposal for 2015/2016 financial year. Audit verification revealed that the CDF office spent Kshs.63,081,693 resulting in under expenditure of Kshs.44,185,952 or 41% on the approved budget as per the Projects implementation status report for the year ended 30 June 2016. Further, the NG-CDF had budgeted to implement a total of thirty four (34) projects at the beginning of the year. As at 30 June 2016, twenty seven (27) projects were complete while seven (7) were at various stages of completion as evidenced in table below.

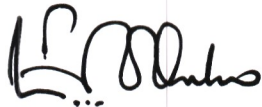
Project category	No budgeted	No completed	Ongoing	Budget Kshs.	Actual Kshs.	Variance Kshs.
Primary schools	12	8	4	25,337,931	13,337,931	67%
Secondary schools	3	2	1	5,800,000	3,500,000	67%
Water project	2	2	0	1,626,397	626,397	100%
Access road	6	5	1	22,000,000	13,500,000	83%
Security	5	4	1	8,200,000	4,400,000	80%
Bursary	2	2	0	39,315,435	19,670,000	100%
Sports	1	1	0	1,987,882	1,278,016	100%
Environment	1	1	0	-	3,365,898	100%
CDF Office	1	1	0	3,000,000	-	100%

Development Stadiums and Factory	1	1	0	-	3,403,451	100%
<b>Total</b>	<b>34</b>	<b>27</b>	<b>7</b>	<b>107,267,645</b>	<b>63,081,693</b>	<b>79%</b>

The NG-CDF management did not provide reasons for under-utilization of the funds allocated to the Constituency during the year under review.

## 1.2 Accuracy of Budget Figures

The summary statement of appropriation: recurrent and development combined reflects final budget balances of Kshs.101,915,497.90 for both total receipts and payments for the year ended 30 June 2016. However, actual approved budget reflected final budget of Kshs.125,390,701.50. No explanation was given for the variances. Consequently, the accuracy of the summary statement of appropriation: recurrent and development combined final budget balances of Kshs.101,915,497.90 for both total receipts and payments for the year ended 30 June 2016 could not be confirmed.



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

**Nairobi**

**06 September 2017**

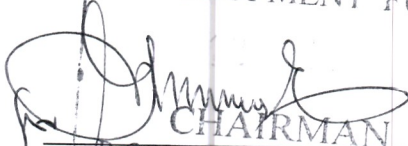
**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	72,475,203.60	70,425,612.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>72,475,203.60</b>	<b>70,425,612.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	757,180.00	859,946.00
Use of goods and services	5	4,309,603.05	8,325,677.90
Transfers to Other Government Units	6	16,837,931.00	37,282,759.00
Other grants and transfers	7	46,243,762.00	56,446,178.00
Acquisition of Assets	8	3,000,000.00	500,000.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>71,148,476.05</b>	<b>103,414,560.90</b>
<b>SURPLUS/DEFICIT</b>		<b>1,326,727.55</b>	<b>(32,988,948.90)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by

  
**CHAIRMAN**  
 P.O. Box 4942, Thika  
**Chairman - NG-CDFC THIKA**

  
**Fund Account Manager**

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY

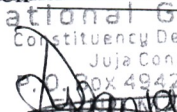
Reports and Financial Statements  
For the year ended June 30, 2016

V. STATEMENT OF FINANCIAL ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	3,848,129.45	2,521,401.90
Cash Balances (cash at hand)	10B	-	
Outstanding Imprests	11	-	
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,848,129.45</b>	<b>2,521,401.90</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	2,521,401.90	35,510,350.40
Surplus/Deficit for the year		1,326,727.55	-32,988,948.90
Prior year adjustments	14	-	0
<b>NET LIABILITIES</b>		<b>3,848,129.45</b>	<b>2,521,401.90</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA NG-CDF financial statements were approved on 2016 and signed by:

  
Chairman - NG-CDFC-01002 THIKA

  
Fund Account Manager

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY

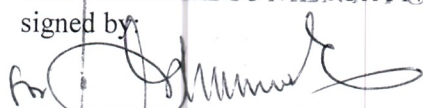
Reports and Financial Statements

For the year ended June 30, 2016

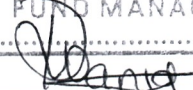
VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENT		2015-2016	2014-2015
		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	72,475,203.60	70,425,612.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	757,180.00	859,946.00
Use of goods and services	5	4,309,603.05	8,325,677.90
Transfers to Other Government Units	6	16,837,931.00	37,282,759.00
Other grants and transfers	7	46,243,762.00	56,446,178.00
Other Payments	8	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		68,148,476.05	102,914,560.90
		4,326,727.55	(32,488,948.90)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,000,000.00)	(500,000.00)
Net cash flows from Investing Activities		(3,000,000.00)	(500,000.00)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		1,326,727.55	(32,988,948.90)
Cash and cash equivalent at BEGINNING of the year	11	2,521,401.90	35,510,350.40
Cash and cash equivalent at END of the year	10A	3,848,129.45	2,521,401.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The JUJA NG-CDF financial statements were approved on 2016 and signed by:



**Chairman NG-CDF**  
P. O. Box 4942-01002 THIKA

National Government  
Juja Constituency  
P. O. Box 4942-01002, THIKA  
FUND MANAGER  
Sign: 

**Fund Account Manager**

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY**

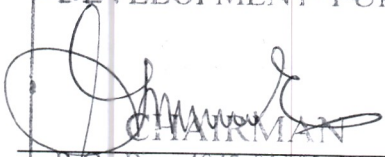
**Reports and Financial Statements**

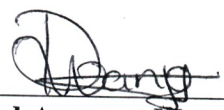
**For the year ended June 30, 2016 (Kshs)**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND  
DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	99,394,096.00	2,521,401.90	101,915,497.90	74,996,605.50	26,918,892.40	74%
Proceeds from Sale of Assets						
Other Receipts						
	99,394,096.00	2,521,401.90	101,915,497.90	74,996,605.50	26,918,892.40	74%
<b>PAYMENTS</b>						
Compensation of Employees	1,768,000.00	30,000.00	1,798,000.00	757,180.00	1,040,820.00	42.0%
Use of goods and services	6,877,469.00	-	6,877,469.00	4,309,603.05	2,567,865.95	63.0%
Transfers to Other Government Units	25,800,000.00	720,000.00	26,520,000.00	16,837,931.00	9,682,069.00	63.0%
Other grants and transfers	61,648,627.00	1,771,401.90	63,420,028.90	46,243,762.00	17,176,266.90	73.0%
Acquisition of Assets	3,300,000.00	-	3,300,000.00	3,000,000.00	300,000.00	91.0%
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>99,394,096.00</b>	<b>2,521,401.90</b>	<b>101,915,497.90</b>	<b>71,148,476.05</b>	<b>30,767,021.85</b>	<b>70.0%</b>

The JUJA-NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

  
**CHAIRMAN**  
 P.O. Box 4942, 01002 THIKA  
**Chairman NG-CDF**

  
**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 *NG-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 *NG-CDF*.

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *NG-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 *NG-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

*NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY*

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

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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.



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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 *NG-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 *NG-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 *NG-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.

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**IX. NOTES TO THE FINANCIAL STATEMENTS**

FS CODES				
	<b>1</b>			
	<b>TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
	Description		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			Kshs	Kshs
30407	Normal Allocation	A796098	23,475,203.60	70,425,612.00
		A796421	20,000,000.00	
		A820787	20,000,000.00	
		A820963	9,000,000.00	
30408	Conditional grants		-	
			-	-
30409	Receipt from other Constituency		-	-
	<b>TOTAL</b>		<b>72,475,203.60</b>	<b>70,425,612.00</b>
	<b>2</b>			
.0000	<b>PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
	Description		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			Kshs	Kshs
.0202	Receipts from the Sale of Buildings		-	-

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10601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
10801	Receipts from the Sale Plant Machinery and Equipment		-	-
10803	Receipts from the Sale of office and general equipment		-	-
			-	-
			-	-
	<b>Total</b>			
30000	<b>3 OTHER RECEIPTS</b>			
	Description		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
0107	Interest Received		-	-
0405	Rents		-	-
0601	Sale of tender documents		-	-
0207	Other Receipts Not Classified Elsewhere (specify)		-	-
	<b>Total</b>		-	-
40000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	Description		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
0201	Basic wages of contractual employees		<b>701,020.00</b>	<b>832,524.00</b>
0202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
0301	House allowance		-	-
0314	Transport allowance		-	-

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10101	Leave allowance		-	-
20101	Employer contribution to NSSF		56,160.00	27,422.00
10326	Other personnel payments		-	-
10120	gratuity		-	-
	<b>Total</b>		<b>757,180.00</b>	<b>859,946.00</b>
00000	<b>5 USE OF GOODS AND SERVICES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
10100	Utilities, supplies and services		325,000.00	617,329.50
10104	Office rent		232,327.00	350,000.00
10200	Communication, supplies and services		250,000.00	77,832.00
10300	Domestic travel and subsistence		460,996.05	30,000.00
10500	Printing, advertising and information supplies & services		242,250.00	180,000.00
10600	Rentals of produced assets			-
10700	Training expenses			737,000.00
10802	Other committee expenses		745,030.00	2,526,000.00
10809	Committee allowance		1,000,000.00	818,000.00
10800	Hospitality supplies and services			227,000.00
10900	Insurance costs			-
11000	Specialised materials and services			-

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11100	Office and general supplies and services		500,000.00	750,000.00	
11200	Fuel ,oil & lubricants		554,000.00	474,716.40	
11300	Other operating expenses			1,500,000.00	
20100	Routine maintenance – vehicles and other transport equipment			12,800.00	
20200	Routine maintenance – other assets			25,000.00	
			-		
	<b>Total</b>		<b>4,309,603.05</b>	<b>8,325,677.90</b>	
30200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
30204	Transfers to primary schools		13,337,931.00	21,350,000.00	
30205	Transfers to secondary schools		3,500,000.00	11,450,000.00	
30206	Transfers to Tertiary institutions		-	-	
30207	Transfers to Health institutions			4,482,759.00	
	<b>TOTAL</b>		<b>16,837,931.00</b>	<b>37,282,759.00</b>	
0000	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
	Description		2015 - 2016	2014 - 2015	

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		Kshs	Kshs	
40101	Bursary -Secondary	9,835,000.00	19,904,646.00	
40102	Bursary -Tertiary	9,835,000.00	5,963,000.00	
40104	Bursary-Special schools		-	
40105	Mocks & CAT		-	
40504	water	626,397.00	-	
40505	Agriculture (food security)		-	
40506	Electricity projects		500,000.00	
40507	Security	4,400,000.00	10,500,000.00	
40508	Roads	13,500,000.00	11,000,000.00	
40509	Sports	1,278,016.00	1,828,532.00	
40510	Environment	3,365,898.00		
40510	Other capital grants and transfer		1,500,000.00	
40200	Emergency Projects (specify)	3,403,451.00	5,250,000.00	
	<b>Total</b>	<b>46,243,762.00</b>	<b>56,446,178.00</b>	
00000	<b>8 ACQUISITION OF ASSETS</b>			
	<u>Non Financial Assets</u>	<b>2014- 2015</b>		
		<b>Kshs</b>		
10102	Purchase of Buildings	-	-	
10202	Construction of Buildings	3,000,000.00	-	
10302	Refurbishment of Buildings	-	-	
10701	Purchase of Vehicles	-	-	

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10704	Purchase of Bicycles & Motorcycles		-	-	
10801	Overhaul of Vehicles		-	-	
11001	Purchase of Office furniture and fittings		-	500,000.00	
11002	Purchase of computers ,printers and other IT equipments		-		
11005	Purchase of photocopier		-	-	
11009	Purchase of other office equipments		-	-	
11112	Purchase of soft ware		-	-	
30101	Acquisition of Land		-	-	
	<b>Total</b>		<b>3,000,000.00</b>	<b>500,000.00</b>	
	9				
	specify	<b>Other Payments</b>	-	-	
	specify		-	-	
	specify		-	-	
	<b>TOTAL</b>		-	-	
	<b>10A: Bank Balances (cash book bank balance)</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>	
			<b>3,848,129.45</b>	<b>2,521,401.90</b>	
			-		
			-		

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<b>Total</b>			3,848,129.45	2,521,401.90	
<b>10B: CASH IN HAND)</b>					
			2015 - 2016	2014 - 2015	
			Kshs (30/6/2016)	Kshs (30/6/2015)	
Location 1			-	-	
Location 2			-	-	
Location 3			-	-	
Other receipts (specify)			-	-	
<b>Total</b>			-	-	
			<i>[Provide cash count certificates for each]</i>		
<b>11: OUTSTANDING IMPRESTS</b>					
<i>Name of Officer</i>			<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	<i>Date imprest taken</i>		<i>Kshs</i>		<i>Kshs</i>
			-	-	-
			-	-	-
			-	-	-
<b>12 Retention</b>					
<b>Supplier/Contractor</b>	<b>PV no</b>		2015 - 2016	2014 - 2015	
			-	-	



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			-	-
			-	-
			-	-
			-	-
<b>13</b>				
<b>BALANCES BROUGHT FORWARD</b>				
			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
			<b>(1//7/2015)</b>	<b>(1//7/2014)</b>
Bank accounts			<b>2,521,401.90</b>	<b>35,510,350</b>
Cash in hand			-	
Imprest			-	
<b>Total</b>			<b>2,521,401.90</b>	<b>35,510,350</b>
		<i>[Provide short appropriate explanations as necessary]</i>		
<b>14</b>				
		<b>PRIOR YEAR ADJUSTMENTS</b>		
			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
Bank accounts			-	-
Cash in hand			-	-
Imprest			-	-
			-	-
<b>Total</b>			-	-

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15				
OTHER IMPORTANT DISCLOSURES				
13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		Kshs	Kshs	
Construction of buildings		-	-	
Construction of civil works		-	-	
Supply of goods		-	-	
Supply of services		-	-	
<b>TOTAL</b>		-	-	
15.2: PENDING STAFF PAYABLES (See Annex 2)				
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		Kshs	Kshs	
Senior management		-	-	
Middle management		-	-	
Unionisable employees		-	-	
Others (specify)		-	-	
		-	-	
15.3: OTHER PENDING PAYABLES (See Annex 3)				
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
Amounts due to other Government entities (see attached list)		Kshs	8,337,931.00	

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Amounts due to other grants and other transfers (see attached list)			-	11,156,032.00		
Others (specify)			-			
			-			
				19,493,963.00		
<b>ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE</b>						
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments	
	a	b		2,014		
				d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES						
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance	Comments
				2,015	2,014	
		a		c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES						



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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance	Comments
				2,015	2,014	
		a	b	d=a-c		
<b>Amounts due to other Government entities</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Amounts due to other grants and other transfers</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Grand Total</b>						
<b>ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER</b>						
<b>Asset class</b>	<b>Historical Cost</b>	<b>Historical Cost</b>				
	<b>(Kshs)</b>	<b>(Kshs)</b>				
	<b>2015/2016</b>	<b>2014/15</b>				
Land	-					
Buildings and structures	-					

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 Transport equipment	-	<b>4,740,800.00</b>		
Office equipment, furniture and fittings	-	<b>772,545.00</b>		
ICT Equipment, Software and Other ICT Assets	-	<b>226,800.00</b>		
Other Machinery and Equipment	-			
	-	-		
Heritage and cultural assets	-	-		
Intangible assets	-	-		
<b>Total</b>	-	<b>5,740,145.00</b>		