

REPUBLIC OF KENYA



Paper Laid
By Hon. Aden Duale, MP
(LOM) on 12.10.2017 (pm)
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OFFICE OF THE AUDITOR-GENERAL



REPORT

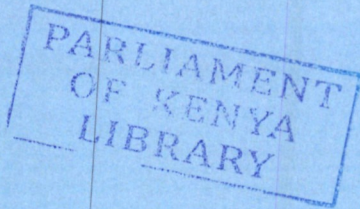
OF

THE AUDITOR-GENERAL

ON

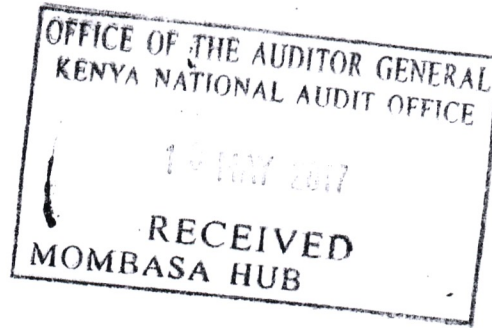
**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- KISAUNI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



11 JUL 2017

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KISAUNI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND – KISAUNI
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The *Constituencies Development Fund (NG -CDF)* was set up under the NG -CDF Act, 2003 now repealed by the NG -CDF Act, 2013.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 *Kisauni Constituency's* day-to-day management is under the following key organs:

- i. National Government - 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 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Monica Mwai
3.	Accountant	Sospeter Mugho

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG -CDF Board provide overall fiduciary oversight on the activities of Kisauni 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) KISAUNI NG -CDF Headquarters

P.O. Box 87910 - 80100
Opp. Jocham Hospital
Karisa Maitha Road
Mombasa, KENYA

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KISAUNI
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Reports and Financial Statements

For the year ended June 30, 2016

(f) KISAUNI NG -CDF Contacts

Telephone: 020-2630946

E-mail: cdfkisauni@gmail.com

Website: www.kisauni.cdf.go.ke

(g) KISAUNI NG -CDF Bankers

1) Co-operative Bank

Kongowea Branch

A/C 01141547656500

P.O. Box 87910-80100

Mombasa

(h) Independent Auditors

Office of the Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

Office of the Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

GPO 00100

Nairobi, Kenya

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT - CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NG -CDFC)**

I hereby present this financial statement for the FY 2015 – 2016.

We have had a record of progression and achievements over the years in terms of allocated funding and Implementation of projects.

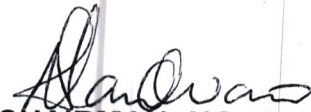
Some of our achievements are in Education sector mostly bursary disbursements to various institutions. Our key projects are Junda (Bedzimba) Primary School, Digirikani Primary and Voroni Primary School.

In Roads, various roads have been cabro paved, improving accessibility, drainage and aesthetic value. These roads include Utalii – Mkoroshoni, Chief – Mantingasi road, Bakarani – Mskitini road and Grading & murram of various roads.

In Water Sectors we also have major projects of boreholes and Soak pits in various Wards. Another major one is in Security where we have done High Mast Lighting in all Wards which has highly helped in curbing insecurity in those areas.

On emerging issues we have challenges with devolved projects like Health sector when it comes to handing over of such projects.

We hope our achievements can be easily confirmed.


CHAIRMAN -NG -CDFC

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KISAUNI
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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 - Constituency Development Fund shall prepare financial statements in respect of that Fund. 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 *Kisauni NG -CDF* is responsible for the preparation and presentation of the *Fund* financial statements, which give a true and fair view of the state of affairs of the *Fund* for and as at the end of the financial year 2015-16 ended on June 30th 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 Fund; (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 Fund;; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

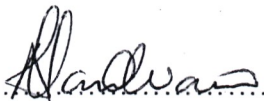
The Accounting Officer in charge of the *Kisauni NG -CDF* accepts responsibility for the *Fund's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Fund's* financial statements give a true and fair view of the state of *Fund'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 in charge of the *Fund* further confirms the completeness of the accounting records maintained for the *Fund*, which have been relied upon in the preparation of the *Fund's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Kisauni NG -CDF* confirms that the Fund has complied fully with applicable Government Regulations), and that the 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 *Fund'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 Fund's financial statements were approved and signed by the Accounting Officer on 26/8/2016.

Chairman- NG -CDFC



Fund Account Manager.....





OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KISAUNI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Kisauni Constituency set out on pages 6 to 20, which comprise of the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and 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 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 presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Bank Balances

The statement of financial assets reflects bank balance of Kshs.27,926,611.60 as at 30 June 2016. However, audit review of the bank reconciliation statement as at 30 June 2016 revealed that included in the bank reconciliation statement were stale cheques totaling Kshs.113,080.46 and bank charges of Kshs.30,369.05 which had not been reversed or recorded in the cash book as at 30 June 2016. Although management indicates that the cash book was subsequently updated, it has not been explained clearly why this was done after the year end.

Consequently, the accuracy and completeness of bank balance of Kshs.27,926,611.64 as at 30 June 2016 cannot be confirmed.

2. Project Supervision Cost

According to the statement of receipts and payments, transfers totalling Kshs.83,160,791.39 were made during the year under review, out of which transfers to other government units totaled Kshs.40,168,148.59 and other grants and transfers totalled Kshs.42,992,642.80. Included in the disbursements of Kshs.83,160,791.39 were transfers totaling Kshs.67,146,604 to undertake various construction projects. However, Kisauni NG-CDF projects were supervised by a private firm contrary to Section 36 (1) of the NG-CDF Act, 2015 which provides that the projects shall be implemented with the assistance of the relevant Government department. Records availed for audit indicate that the firm quoted a consultancy fee of 4% of the project cost which implies that out of Kshs.67,146,604 spent on construction projects, the firm charged Kshs.2,685,864 for project management compared to free service offered by government agencies. In addition, there was no evidence that the outsourcing of project supervision was approved by the relevant government agency.

Consequently, the regularity of expenditure amounting to Kshs.2,685,864 incurred on project supervision for the year ended 30 June 2016 could not be ascertained.

Qualified Opinion

In my opinion, except for 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 -Kisauni 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 Budgetary Controls and Performance

According to the National Government Constituencies Development Fund Board's appropriations, NGCDF- Kisauni Constituency was allocated Kshs.132,445,962 during the financial year 2015-2016 representing 34% rise compared to the 2014/2015 allocation of Kshs.98,969,680.

During the financial year the NGCDF-Kisauni Constituency received Kshs.100,307,803 from National Government Constituencies Development Funds Board representing 76% of the final budget.

The CDF- Kisauni Constituency overall budget for the year under review was Kshs.132,445,962 against total expenditure of Kshs.111,925,376 resulting to under absorption of Kshs.20,520,586 or 15% as summarized below:

Budget line	Final Budget Kshs	Expenditure Kshs	Under-Utilization Kshs	% of Under-Utilization
Compensation of Employees	3,370,840	2,960,565	410,275	12%
Use of goods and services	6,495,875	6,061,600	434,275	7%
Transfers to other government units	55,168,148	40,168,148	15,000,000	27%
Other grants and transfers	47,668,678	42,992,642	4,676,035	10%
Other payments	19,742,420	19,742,420	0	0%
Total	132,445,962	111,925,376	20,520,586	15%

The following were observations from the above analysis:

- i. The Fund incurred total under-expenditure of Kshs.20,520,586 representing 15% of the budget. This implies that public funds were lying idle at the expense of other deserving areas. The underutilization of the funds impacted negatively on the delivery of goods and services to the citizens of Kisauni or could have resulted from over-budgeting in the NG-CDF hence need to re-evaluate the budgeting process to focus on priority areas as guided by public participation in budget making.

- ii. In addition, the NG-CDF underspent by 27% on transfers to other government units which represents project funds not disbursed for implementation. This affects public service delivery to the residents of Kisauni Constituency adversely which is contrary to values and principles of public service as provided for under Article 232 (1- c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

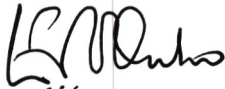
2.0 Project Inspection

Audit inspection of projects in the month of March 2017 indicated the following state of affairs on five (5) projects implemented during the year with an allocation of Kshs.2,096,156.

No.	Project name	Project Allocation (Kshs.)	Project Activity	Observations
1	High-mast lights	3,789,100	supply and installation of 2 urban high mast lighting	At the time of project verification all the lights were not functioning. The projects were not branded
2	Water boreholes at; Junda, Mjambere, Mtopanga, Magogoni and Shanzu	1,643,844	supply and install solar pumps	All the solar powered water pumps were not functioning at the time of project verification.
3	Mjambere / Junda Drainage, Mjambere / Mishomoroni, Mjambere Drainage and Mjambere Drainage	1,565,000	construction of the vertical drains	The vertical drains were all clogged with soil and trash The projects were not branded.
4	JCC-Utange Road Nguu-Tatu – Mwakirunge Road	8 million 7,900,000	spot maintenance	Projects not branded
5	various schools	2,096,156	Tree planting in schools	99% of the trees delivered were not planted or failed.
	Total	2,096,156		

Although the management has attributed lack of branding to vandalism, there was no evidence that projects had been branded before. It was therefore difficult to confirm whether the projects were undertaken by the NG-CDF, County Government or any other government agency.

Further, there was no evidence that Kisauni NG-CDF officially handed-over the devolved projects including health facilities, water, roads and street lighting to the County Government of Mombasa. Failure to hand over the projects to the County Government could affect their maintenance and sustainability.



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

Nairobi

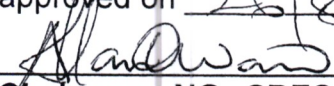
14 June 2017

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

STATEMENT OF RECEIPTS AND PAYMENTS	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	100,307,803.00	118,712,100.00
Proceeds from Sale of Assets	2		-
Other Receipts	3		
TOTAL RECEIPTS		100,307,803.00	118,712,100.00
PAYMENTS			
Compensation of Employees	4	2,960,565.22	1,825,826.80
Use of Goods and Services	5	6,061,600.20	5,333,168.15
Transfers to Other Government Units	6	40,168,148.59	44,338,454.45
Other Grants and Transfers	7	42,992,642.80	48,358,843.56
Acquisition of Assets	8	-	-
Other Payments	9	19,742,420.00	-
TOTAL PAYMENTS		111,925,376.80	99,856,292.96
SURPLUS/DEFICIT		(11,617,573.80)	18,855,807.04

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisauni NG-CDF financial statements were approved on 28/8 2016 and signed by:


Chairman - NG -CDFC


Fund Account Manager

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KISAUNI
CONSTITUENCY**

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

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2016

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	27,926,611.60	40,378,522.00
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11	83,000.00	174,801.00
TOTAL FINANCIAL ASSETS		28,009,611.60	40,553,323.00
REPRESENTED BY			
Fund balance b/fwd 1st July...	12	40,553,323.00	20,745,884.01
Surplus/Deficit for the year		(11,617,573.81)	18,855,807.04
Prior year adjustments	13	(926,137.55)	951,631.95
NET LIABILITIES		28,009,611.60	40,553,323.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisauni NG -CDF financial statements were approved on 26/8/ 2016 and signed by:


Chairman - NG -CDFC


Fund Account Manager

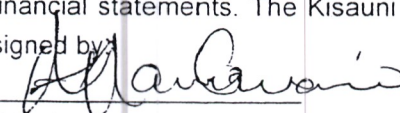
**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KISAUNI
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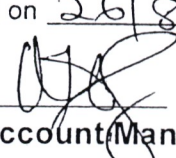
Reports and Financial Statements

For the year ended June 30, 2016

Receipts for operating income	Note	2015 - 2016	2014 - 2015
Transfers from CDF Board	1	100,307,803.00	118,712,100.00
Other Receipts	3		
		100,307,803.00	118,712,100.00
Payments for operating expenses			
Compensation of Employees	4	2,960,565.22	1,825,826.80
Use of goods and services	5	6,061,600.20	5,333,168.15
Committee Expenses			
Transfers to Other Government Units	6	40,168,148.59	44,338,454.45
Other grants and transfers	7	42,992,642.80	48,358,843.56
Other Payments	8	19,742,420.00	
Adjusted for:			
Adjustments during the year	14	926,137.55	951,631.95
		111,925,376.80	99,856,292.96
Net cash flow from operating activities		(12,543,711.36)	19,807,438.99
CASHFLOW FROM INVESTING ACTIVITIES		(12,543,711.36)	19,807,438.99
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		(12,543,711.36)	
Net Increase in Cash and Cash Equivalent		(12,543,711.36)	19,807,438.99
Cash and cash equivalent at Beginning of the year	10B	40,553,323.02	20,745,884.03
Cash and cash equivalent at END of the year	10A	28,009,611.60	40,553,323.02

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisauni NG -CDF financial statements were approved on 26/8/16 2016 and signed by


Chairman NG -CDFC


Fund Account Manager

NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – KISAUNI CONSTITUENCY
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VIII. 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	104,807,803.00	40,451,798.55	145,259,601.55	140,676,601.55	4,583,000.00	97%
Proceeds from Sale of Assets			-	-	-	
Other Receipts			-	-	-	
	104,807,803.00	40,451,798.55	145,259,601.55	140,676,601.55	4,583,000.00	97%
PAYMENTS						
Compensation of Employees	2,870,840.72	500,000.00	3,370,840.72	2,960,565.22	410,275.50	88%
Use of goods and services	6,212,875.20	283,000.00	6,495,875.20	6,061,600.20	434,275	93%
Transfers to Other Government Units	40,168,148.59	15,000,000.00	55,168,148.59	40,168,148.59	15,000,000.00	73%
Other grants and transfers	42,742,299.80	4,926,378.55	47,668,678.35	42,992,642.80	4,676,035.55	98%
Other Payments		19,742,420.00	19,742,420.00	19,742,420.00	0.00	100%
TOTALS	91,994,164.31	40,451,798.55	132,445,962.86	111,925,376.81	20,520,586.05	85%

IX. 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 *Fund*. 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 *Fund*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

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the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *Fund* 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 *Fund* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *Fund* 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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For the year ended June 30, 2016

X. NOTES TO THE FINANCIAL STATEMENTS

I. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016 Kshs	2014 - 2015 Kshs
Normal Allocation	AIE NOA796434	30,000,000.00	7,300,000.00
	AIE NOA820586	20,000,000.00	17,442,420.00
	AIE NOA825566	27,000,000.00	14,845,452.00
	AIE NOA825626	23,307,803.00	9,896,968.00
			15,000,000.00
			19,742,420.00
	AIE NO.....797208		34,484,840.00
	TOTAL	100,307,803.00	118,712,100.00

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	
Receipts from the Sale Plant Machinery and Equipment		
Receipts from the Sale of office and general equipment		
	-	-
Total	-	-
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	-
Total	-	-

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4 COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2015 Kshs	2014 - Kshs
Basic wages of contractual employees			
Basic wages of casual labour	1,800,122.42		1,787,326.80
Personal allowances paid as part of salary	91,000.00		25,500.00
House allowance			
Transport allowance	-		-
Leave allowance	-		-
Other personnel payments	-		-
Employer contribution to NSSF gratuity	11,000.00		13,000.00
Total	1,058,442.80		-
	2,960,565.22		1,825,826.80

5 USE OF GOODS AND SERVICES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services		
Office rent	34,764.00	61,867.80
Communication, supplies and services	276,000.00	276,000.00
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-

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Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	929,511.00	3,059,310.00
Committee allowance	4,629,350.00	1,518,770.00
Office and general supplies and services	153,249.00	356,639.75
Other operating expenses	38,726.20	60,580.60
Total	6,061,600.20	5,333,168.15

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to primary schools	14,760,148.59	32,538,454.45
Transfers to secondary schools	25,200,000.00	11,800,000.00
Transfers to Tertiary institutions	208,000	
TOTAL	40,168,148.59	44,338,454.45

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary -Secondary	11,437,342.00	7,067,069.56
Bursary –Tertiary	434,000.00	9,470,000.00
Bursary-Special schools	135,000.00	-
Mocks & CAT(Driving)	864,000.00	464,500.00
Water	4,308,844.00	282,900.00
Security	3,789,100.00	-
Roads	17,832,043.60	17,709,258.00
Sports	2,096,156.20	1,727,000.00
Environment	2,096,156.00	869,658.00
Emergency Projects (specify)		614,520.00
Health		

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Others		4,482,759.00
Total		5,671,179.00
	42,992,642.80	48,358,843.56

8 ACQUISITION OF ASSETS
Non Financial Assets

	2015 - 2016 Kshs	2014- 2015 Kshs
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Total

9 Other Payments

AIE refunded back 19,742,420.00 -

TOTAL 19,742,420.00 -

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
Equity Bank, Kengeleni Branch A/C no.	A/C No. 1140261182866 KSHS		2,458.95
KCB, Treasury Square Branch A/C No.	A/C No. 1107609763 KSHS		7,264.50
Co-operative Bank Kongowea Branch	A/C No. 01141547656500	27,926,611.64	40,368,798.55
Total		27,926,611.64	40,378,522.00

10B: CASH IN HAND)

	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
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Total

11: ACCOUNT RECEIVABLES

Name of Officer	Date imprest taken	Amount Surrendered Kshs	Amount Taken Kshs
Monica Mwai		83,000.00	-
Total		83,000.00	

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12 BALANCES BROUGHT FORWARD	2015 - 2016 Kshs (1/7/2015)	2014 - 2015 Kshs (1/7/2014)
Bank accounts (KCB)	40,378,522	5,329,933.73
Bank accounts (EQUITY)		14,969,449.30
Imprest	174,801	446,501.00
Total	40,553,323	20,745,884.03

13 PRIOR YEAR ADJUSTMENTS	2015 - 2016 Kshs	2014 - 2015 Kshs
2014-15 Cheques Reversals	751,336.55	951,631.95
Cash in hand	-	-
Imprest	174,801	-
Total	926,137.55	951,631.95

14 OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

14.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-

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Others - Salaries & Gratuity 1,214,934.18

14.3: OTHER PENDING PAYABLES (See Annex 3)

Kshs Kshs

Amounts due to other Government entities (see attached list)

Amounts due to other grants and other transfers (see attached list)

11,739,597.75

Others – Other votes

5,262,274.12

15. SUMMARY OF ASSETS

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2015/16	2014/15
Transport equipment	79,500.00	79,500.00
Office equipment, furniture and fittings	386,980.00	386,980.00
ICT Equipment, Software and Other ICT Assets	519,795.00	519,795.00
Other Machinery and Equipment	347,960.00	347,960.00
Total	1,334,235.00	1,334,235.00

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods Services	Original Amount		Date Contracted	Amount Paid To-Date	Outstandin g Balance 2014	Comments
	a		b	c		
Instruction of dings						
Sub-Total						
Instruction of l works						
Sub-Total						
ply of goods						
Sub-Total						
ipply of services						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF
TABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance	Comments
				2015	2,014.00	
		a	b	d=a-c		
Director Management						
Sub-Total						
Deputy Director Management						
Sub-Total						
Administrative Staff						
Sub-Total						
Members - Salaries + Gratuity		Total	Salary for June 2016	Gratuity		
Wendy Ogada	Project Coordinator	368,134.40	47,321.60	320,812.80		
Ashimeto Shi	Accounts Assistant	274,299.44	35,089.20	239,210.24		
James Aden Senay	Records Management	274,299.44	35,089.20	239,210.24		
Matano	Office Messenger	148,600.40	18,995.60	129,604.80		
Mwinyi	Tea Girl	148,600.40	18,995.60	129,604.80		
Member - NSSF		1,000.00				
Sub-Total						
Grand Total		1,214,934.18				

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ANNEX 3 - ANALYSIS OF OTHER PENDING LIABILITIES							
Account Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance	Comments	
				2015	2,014.00		
		a	b	d=a-c			
Accounts due to other Government entities							
Sub-Total							
Accounts due to other grants and other transfers							
Emergency	Emergency Occurrences	5,767,647.00					
Primary- Secondary	Tuition fees for needy Students	3,370,000.00					
Primary- Driving	Tuition fees for needy Students	1,200,000.00					
Primary- Special Equi	Tuition fees for needy Students	701,950.75					
Primary- Uni & Coll	Tuition fees for needy Students	10,000,000.00					
Primary- Special Sch	Tuition fees for needy Students	300,000.00					
Uni Roads		400,000.00					
Sub-Total		11,739,597.75					
Others-Other votes							
Committee Allowance	Committee expenses	1,383,737.65					
Salaries	Staff Salaries	956,821.47					
Goods & Services	Office running expenses	1,198,480.90					
Travel & E	Committee Expenses	1,723,234.10					
Sub-Total		5,262,274.12					
Grand Total		28,216,806.05					

**IN KISAUNI CONSTITUENCY
IN CUSTODY OF FAMS CDFS
COAST REGION**

Region	County	Constituency	Const code	Asset name /Description	Asset tag no.	Serial no.	Acquisition date	Present asset value	Physical location	Current condition
Coast	Mombasa	Kisauni	10602	OFFICE FOUR DRWER CABINATE	CDF/10602/001	NONE	29/10/2005	12,740.00	CDF OFFICE	POOR
Coast	Mombasa	Kisauni	10602	14 SEATER CONFERENCE TABLE	CDF/10602/002	NONE	29/10/2005	53,200.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIRS	CDF/10602/003	NONE	29/10/2005	33,600.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	EXECUTIV OFFICE CHAIRS	CDF/10602/004	NONE	29/10/2005	14,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	4 DRAWER OFFICCE FILLING CABINATE	CDF/10602/005	NENE	29/10/2006	8,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	TENDER BOX	CDF/10602/006	NONE	29/10/2006	13,900.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER SYSTEMS	CDF/10602/007	NONE	6- May	72,000.00	CDF OFFICE	POOR
Coast	Mombasa	Kisauni	10602	DESKTOP MONITOR	CDF/10602/008	D175F8003420	29/10/2005		CDF OFFICE	POOR
Coast	Mombasa	Kisauni	10602	OFFICE PRINTER	CDF/10602/009	CN5AQ1H1PZ	29/10/2005		CDF OFFICE	GOOD

Coast	Mombasa	Kisauni	10602	CDF/10602/010	80,000.00	CDF CE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER CPU CDF/10602/011	NONE	CDF OFFICE	POOR
Coast	Mombasa	Kisauni	10602	PHOTOCOPIER CDF/10602/012	H2197203442	CDF OFFICE	POOR
Coast	Mombasa	Kisauni	10602	STEPLER CDF/10602/013	NONE	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	PAPER PUNCH CDF/10602/014	NENO	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	STAMP PAD AND STAMP CDF/10602/015	NONE	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	DELL GX360 DESKTOP DOUCORE CDF/10602/016	NONE	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	2.211GBRAM MONITOR17"160BHDD/ DVDRW/FREE CDF/10602/017	COG349H641808 CB1YSL	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	HP COMPAC LAPOP CDF/10602/018	2CE9020BZ4	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	3 IN 1 PRINTER F2235 CDF/10602/019	NONE	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	ELECTRIC KETTLE CDF/10602/020	NONE	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	LESSER JET-M1319F- MEP(ALL IN ONE) PRINTER CDF/10602/021	CNJ89D508N	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	SONY CAMERA AND MEMORY CARD CDF/10602/022	DCS-S2100/SE3	CDF OFFICE	GOOD

Coast	Mo	uni	10602	HON. PANASONIC -KXTS80NX	CDU/10602/023	5133160	29/06/2010	105,260.00	E	GOOD
Coast	Mombasa	Kisauni	10602	TELEPHONE SET PANASONIC -KX-TS80NX	CDF/10602/024	9KAME299013	29/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	TELEPHONE SET PANASONIC -TS500M4XB	CDF/10602/025	QACKE095397	29/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	TELEPHONE SET PANASONIC -KX-TS80NX	CDF/10602/026	QACKE098053	29/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	TELEPHONE SET PANASONIC-KX-TS80NX	CDF/10602/027	KXT-T7730X	29/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	CMDA-FIXED WIRELESS TERMINAL - PABX308	CDF/10602/028	3216723-403-56	29/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	AIRCONDITION UNITS RAMTON	CDF/10602/029	18000BTU	24/06/2010	138,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	AIRCONDITION UNITS RAMTON	CDF/10602/030	24000BTU	24/06/2010	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE 4DRAWER CABINATE	CDF/10602/031	NONE	29/06/2011	22,000.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE 4DRAWER CABINATE	CDF/10602/032	NONE	24/06/2011	22,000.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	UPS	CDF/10602/033	40083540905	29/06/2011		CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUER MONITOR	CDF/10602/034	HPLE1851W/CN C951QHFP	24/06/2011		CDF OFFICE	GOOD

Coast	Mombasa	uni	10602	SER	UNIT	CDF/10602/036	ICDF/10602/036	24/06/2011	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER CPU	CDF/10602/036	CZ0111Y1L	29/06/2011	CDF OFFICE	GOOD	
Coast	Mombasa	Kisauni	10602	SONY CAMERA AND MEMORY CARD	CDF/10602/037	10043084440	24/06/2011	CDF OFFICE	GOOD	
Coast	Mombasa	Kisauni	10602	MOTOR BIKE DAYUNDY 125-2A	CDF/10602/038	LXSPCJY581303	22/11/2011	79,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER CPU	CDF/10602/039	2UA751108Q	11/04/2014	41,999.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER MONITER	CDF/10602/040	CND7011V2X	11/04/2014	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER CPU	CDF/10602/041	2UA8220XYH	11/04/2014	41,999.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	COMPUTER MONITER	CDF/10602/042	CND7011W1G	11/04/2014	"	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	HP LAPTOP	CDF/10602/043	CND6460F77	11/04/2014	41,999.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	HP LAPTOP	CDF/10602/044	CND806177H	11/04/2014	41,999.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	HP LAPTOP	CDF/10602/045	MXL7100V2F	11/04/2014	41,999.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFICE TABLE EXE	CDF/10602/046	NONE	14/05/2014	23,995.00	CDF OFFICE	GOOD

Area	Mo	ni	10	TA	CL	N	14/05/2014	10,800.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	BOOKSHELF WEF	CDF/10602/048	NONE	14/05/2014	10,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	BOOKSHELF WEF	CDF/10602/049	NONE	14/05/2014	10,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR HB	CDF/10602/050	NONE	14/05/2014	18,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIRE HB	CDF/10602/051	NONE	14/05/2014	18,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIRE MB	CDF/10602/052	NONE	14/05/2014	7,900.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIRE MB	CDF/10602/053	NONE	14/05/2014	7,900.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIRE MB	CDF/10602/054	NONE	14/05/2014	7,900.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR VISIT	CDF/10602/055	NONE	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR VISIT	CDF/10602/056	NONE	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR VISIT	CDF/10602/057	NONE	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR VISIT	CDF/10602/058	NONE	14/05/2014	2,500.00	CDF OFFICE	GOOD

Coast	Mo	ni	10	CH	SIT	CDF/10602/067	14/05/2014	2,500.00	E	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/060	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/061	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/062	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/063	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/064	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/065	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/066	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/067	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/068	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/069	14/05/2014	2,500.00	CDF OFFICE	GOOD
Coast	Mombasa	Kisauni	10602		OFFICE CHAIR VISIT	CDF/10602/070	14/05/2014	2,500.00	CDF OFFICE	GOOD

Coast	Mombasa	Kisauni	10602	E CI	ISIT	CDF/10602/072	14/05/2014	2,500.00	GOOD
Coast	Mombasa	Kisauni	10602	OFFICE CHAIR VISIT	CDF/10602/072	14/05/2014	2,500.00	GOOD	
Coast	Mombasa	Kisauni	10602	CABINATE STILL FILLING	CDF/10602/073	14/05/2014	12,995.00	GOOD	
Coast	Mombasa	Kisauni	10602	OFFICE TABLE L-SHAPED	CDF/10602/074	14/05/2014	10,800.00	GOOD	
Coast	Mombasa	Kisauni	10602	OFFICE TABLE WCF	CDF/10602/075	14/05/2014	10,500.00	GOOD	
Coast	Mombasa	Kisauni	10602	KITCHEN UTENCILS	CDF/10602/076	26/07/2014	89,400.00	GOOD	
Coast	Mombasa	Kisauni	10602	SAFE BOX	CDF/10602/077	28/07/2014	10,750.00	GOOD	
Coast	Mombasa	Kisauni	10602	PHOTOCOPIER MACHINE	CDF/10602/078	15/10/2015	375,000	GOOD	
Coast	Mombasa	Kisauni	10602	GENERATOR	CDF/10602/079	15/10/2015	299500	GOOD	
Coast	Mombasa	Kisauni	10602						

