



OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KONOIN CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2016

Paper Laid on the Table of the House by the Leader of the Majority Party on Thursday, 14<sup>th</sup> December 2017 during the Special Morning Sitting







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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND  
KONOIN 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)

30 SEP 2016

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (*CDF*) was established under the Constituencies Development Fund (*CDF*) Act, 2003, amended in 2007 and repealed by the *CDF* Act 2013. In 2015 the *CDF* Act was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund, *NG CDF* Act, 2015. The National Government Constituencies Development Fund (*NG-CDF*) is under the ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

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

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

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Laboso Chepogeno
3.	Accountant	John C. Ngeno

**(d) Fiduciary Oversight Arrangements**

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

P.O Box 64-20403  
Mogogosiek-Kenya

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

Konoin @cdf.go.ke  
Website :www.ng-cdf.go.ke

**(g) Konoin NG-CDF Banker**

Kenya Commercial Bank  
P.O. Box 64 20403,  
Mogogosiek

**(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

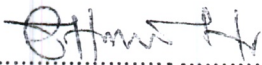


II. FORWARD BY THE CHAIRMAN KONOIN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The *Konoin NG* constituency development fund in the financial year 2015/16 was allocated kshs. 117,584,949.00. One hundred and seventeen million five hundred and eighty four thousand nine hundred and forty nine. During the financial year kshs: 113,466,473.00. One hundred and thirteen million four hundred and sixty six thousand four hundred and seventy three was disbursed to the constituency by end of June 2016. Inclusive of this disbursement was kshs. 55,466,473.00 for financial year 2014/2015, this funds was used to finance projects that were earlier approved by the board where else the balance kshs 58,000,000.00 was for FY 2015/2016. This left a balance of kshs. 59,584,949.00 as funds due to the constituency from the NG- CDF Board to fund the various projects as per our budget. Our budget therefore has been funded 50%. In the year ended transfers to other government entities took kshs 62,282,759.00 accounting for 55% of the disbursement.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the NG-CDF Board. The board should try to release funds in two instalments of 50% each before end of the financial year to enable the CDF implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2016/17.



.....  
CHAIRMAN CDFC

III. STATEMENT OF KONOIN 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 Entity shall prepare financial statements in respect of that entity. 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 Fund Account Manager in charge of KONOIN NG-CDF is responsible for the preparation and presentation of the constituency's financial statements, which give a true and fair view of the state of affairs of the constituency as at the end of the financial year 2015/2016 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 entity; (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 entity; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of KONOIN NG-CDF accepts responsibility for constituency'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 Fund Account Manager is of the opinion that the constituency's financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2016, and of the constituency's financial position as at that date. The Fund Account Manager in charge of KONOIN NG-CDF further confirms the completeness of the accounting records maintained for the constituency which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in-charge of KONOIN NG-CDF confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 Fund Account Manager in charge of KONOIN NG-CDF confirms that the financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

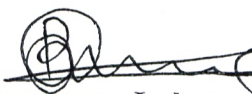
**Approval of the financial statements**

The KONOIN NG-CDF financial statements were approved and signed on

22.09.16.....



**Erick Chepkwoony**  
Chairman NG-CDFC



**Chepngeno Laboso**  
Fund Account Manager



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KONOIN 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 – Konoin Constituency set out on pages 5 to 26, which comprise the statement of 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 representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor-General’s Responsibility**

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with 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 the 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

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



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

I believe that the 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 – Konoin 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 National Government Constituencies Development Fund Act, 2015.

## **Other Matter**

### **1. Bank Balance**

The statement of assets reflects cash and cash equivalents balance of Kshs.32,182,004, which is the amount held in the Kenya Commercial Bank Account No.110 558 3376 as at 30 June 2016. The bank reconciliation statement as at that date reflected Kshs.2,000,000, being receipt in bank not recorded in the cashbook. Bank statements for the account show that the amount was credited in the account on 15 July 2015 as an AIE funding reference No.796180. Without reflecting the amount in the cashbook, there is a possibility that it may be withdrawn and spent irregularly.

It is not clear why the anomaly has not been corrected as required by Section 90 (3) of the Public Finance Management National Government Regulations, 2015. In the circumstance, the accuracy and validity of the bank balance of Kshs. 32,182,004 could not be confirmed.

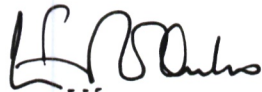
### **2. Irregular Implementation of Projects**

The statement of receipts and payments reflects a balance of Kshs.29,678,338 in respect of other governments and transfers. Out of this amount, Kshs.4,277,388 was utilized for the implementation of four projects involving roads and water supply as follows:



<b>Date</b>	<b>PV No.</b>	<b>Payee</b>	<b>Project</b>	<b>Amount (Kshs)</b>
29/07/2015	40002	Eslon Plastics of Kenya	Water	913,400
31/07/2015		Talims	Roads	999,680
18/02/2016	40161	Chamtany Dealers Ltd	Roads	999,990
25/02/2016	40169	Komuran Enterprises	Water	1,364,318
<b>Total</b>				<b>4,277,388</b>

However, the implementation of the projects was undertaken by the Konoin CDF Committee instead of project management committees as required by Section 36 of the NG-CDF Act 2015. This implies that the local community did not have an input in the implementation of these projects as required by law.



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

**NAIROBI**

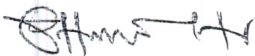
**20 November 2017**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015-16 Kshs	2014-2015 Kshs
<b>RECEIPTS</b>			
Transfer from CDF Board –AIE’s Received	1	113,466,473.00	101,757,360.40
Proceeds from sale of Assets	2		
Other receipts	3		
<b>TOTAL RECEIPTS</b>		<b>113,466,473.00</b>	<b>101,757,360.40</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,452,000.00	1,039,419.10
Use of goods and services	5	2,101,123.00	2,364,128.24
Committee Expenses	6	1,960,660.00	2,555,500.00
Transfer to other government units	7	56,691,979.59	62,282,759.00
Other grants and transfers	8	29,678,338.00	27,674,526.00
Social Security Benefits	9	68,880.00	60,540.00
Acquisition of Assets	10	393,000.00	958,000.00
Other payments	11		
<b>TOTAL PAYMENTS</b>		<b>92,345,980.59</b>	<b>96,874,332.34</b>
<b>SURPLUS</b>		<b>21,120,492.41</b>	<b>4,883,028.06</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The *Konoin* CDF financial statements were approved on 22.09.16 2016 and signed by:



ERICK CHEPKWONY  
 Chairman NG -CDFC



LABOSO CHEPNGENO  
 Fund Account Manager

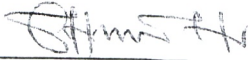


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KONOIN CONSTITUENCY  
**Reports and Financial Statements**  
 For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-16 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank balances (as per the Cash Book)	12A	32,182,004.47	11,061,512.06
Cash Balances (cash at hand)	12B		-
Outstanding Imprests	12C		
<b>TOTAL FINANCIAL ASSETS</b>		<b>32,182,004.47</b>	<b>11,061,512.06</b>
<b>REPRESENTED BY:</b>			
Fund balance B/Fwd 1 <sup>st</sup> July.....	13	11,061,512.06	6,178,484.00
Surplus /Deficit for the year		21,120,492.41	4,883,028.06
Prior year adjustments	14		-
<b>NET LIABILITIES</b>		<b>32,182,004.47</b>	<b>11,061,512.06</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The *Konoin NG-CDF* financial statements were approved on 22.09.16 2016 and signed by:

  
 ERICK CHEPKWONY  
 Chairman CDFC

  
 LABOSO CHEPNGENO  
 Fund Account Manager

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

VI. STATEMENT OF CASHFLOW


Receipts for operating income		2015-16 Kshs	2014-2015 Kshs
Transfers from CDF Board	1	113,466,473.00	101,757,360.40
Other Receipts	3	0.00	0.00
		<b>113,466,473.00</b>	<b>101,757,360.40</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,452,000.00	1,039,419.10
Use of goods and services	5	2,101,123.00	2,364,128.24
Committee Expenses	6	1,960,660.00	2,555,500.00
Transfers to Other Government Units	7	56,691,979.59	62,282,759.00
Other grants and transfers	8	29,678,338.00	27,613,986.00
Social Security Benefits	9	68,880.00	60,540.00
Other Payments	11	0.00	0.00
<b>Adjusted for:</b>			
Adjustments during the year		0.00	0.00
		<b>91,952,980.59</b>	<b>95,916,332.34</b>
<b>Net cash flow from operating activities</b>		<b>21,513,492.41</b>	<b>5,841,028.06</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	10	393,000.00	958,000.00
<b>Net cash flows from Investing Activities</b>		<b>-393,000.00</b>	<b>-958,000.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>21,120,492.41</b>	<b>4,883,028.06</b>
<b>PRIOR YEAR ADJUSTMENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>11,061,512.06</b>	<b>6,178,484.00</b>
<b>Cash and cash equivalent at END of the year</b>	<b>14</b>	<b>32,182,004.47</b>	<b>11,061,512.06</b>

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

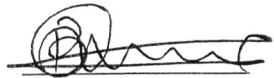
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **Konoin NG- CDF** financial statements were approved on 22.09.16 2016.

And signed by:



ERICK CHEPKWONY  
Chairman CDFC



LABOSO CHEPNGENO  
Fund Account Manager



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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT  
 COMBINED

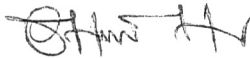
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	117,584,949.43	68,527,985.06	186,112,934.49	126,527,985.06	59,584,949.43	68
Proceeds from Sale of Assets	0.00	0.00	0.00	-	-	
Other Receipts	0.00	0.00	0.00	-	-	
<b>TOTALS</b>	<b>117,584,949.43</b>	<b>68,527,985.00</b>	<b>186,112,934.49</b>	<b>126,527,985.06</b>	<b>59,584,949.43</b>	<b>68</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,230,000.00	948,447.00	3,178,447.00	1,452,000.00	1,726,447.00	46
Use of goods and services	2,719,420.00	1,267,340.00	3,986,760.00	2,101,123.00	1,885,637.00	53
Committee Expenses	3,648,000.00	1,980,363.00	5,628,363.00	1,960,660.00	3,667,703.00	35
Transfers to Other Government Units	68,934,656.59	40,700,000.00	109,634,656.59	56,691,979.59	52,942,677.00	52
Other grants and transfers	39,467,647.00	10,450,083.00	49,917,730.00	29,678,338.00	20,239,392.00	59
Social Security Benefits	65,225.84	120,240.00	185,465.84	68,880.00	116,585.84	37
Acquisition of Assets	520,000.00	0.00	520,000.00	393,000.00	127,000.00	76
Other Payments				-	-	
<b>TOTALS</b>	<b>117,584,949.43</b>	<b>55,466,473.00</b>	<b>173,051,422.43</b>	<b>92,345,980.59</b>	<b>80,705,441.84</b>	<b>53</b>

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

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(a) *During the year the only receipts were from the Cdf Board vide AIEs. We did not have any AIA Item.*

The **Konoin NG-CDF** financial statements were approved on 22.09 2016 and signed by:



ERICK CHEPKWONY  
Chairman NG-CDFC

LABOSO CHEPNGENO  
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 *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year. Page 11 of 28

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.



IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	DESCRIPTION	2015-2016 Kshs	2014-2015 Kshs
Normal Allocation	AIE NO 825650	48,000,000.00	46,290,887.40
	AIE NO 820679	10,000,000.00	27,733,236.00
	AIE NO 759735	55,466,473.00	27,733,237.00
			-
Conditional grants			-
			-
Receipt from other Constituency			
<b>TOTAL</b>		<b>113,466,473.00</b>	<b>101,757,360.40</b>

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF NON –FINANACIAL ASSETS

Description	2015-2016 Kshs	2014 – 2015 Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from the Sale of office and general equipment	0	0
	0	0
		-

1.1.1.1.1.1.3 OTHER RECEIPTS

Description	2015-2016 Kshs	2014-2015 Kshs
Interest Received	-	
Rents	-	
Sale of tender documents	-	
Other Receipts Not Classified Elsewhere	-	
<b>TOTAL</b>	-	

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

Description	2015-2016 Kshs	2014-2015 Kshs
Basic wages of contractual employees	1,452,000.00	1,039,419.10
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments gratuity		
<b>TOTAL</b>	<b>1,452,000.00</b>	<b>1,039,419.10</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

Description	2015-2016 Kshs	2014-2015 Kshs
Utilities, supplies and services	22,568.00	44,189.60
Office rent	-	-
Communication, supplies and services	190,850.00	179,200.00
Domestic travel and subsistence		66,500.00
Printing, advertising and information supplies & services	35,672.00	154,250.00
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	83,850.00	45,300.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	383,284.00	486,947.00
Fuel, oil & lubricants	400,000.00	500,000.00
Other operating expenses	189,625.00	175,473.24
Routine maintenance – vehicles and other transport equipment	795,234.00	693,869.00
Routine maintenance – other assets	-	18,400.00
<b>Total</b>	<b>2,101,123.00</b>	<b>2,364,128.24</b>

1.1.1.1.1.1.6 COMMITTEE EXPENSES

Description	2015-2016 Kshs	2014-2015 Kshs
Other committee expenses	809,660.00	179,000.00
Committee allowance	1,151,000.00	2,376,500.00
<b>TOTAL</b>	<b>1,960,660.00</b>	<b>2,555,500.00</b>



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1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015-2016 Kshs	2014-2015 Kshs
Transfers to primary schools	25,091,979.59	23,000,000.00
Transfers to secondary schools	30,200,000.00	33,300,000.00
Transfers to Tertiary institutions	0.00	1,100,000.00
Transfers to Health institutions	1,400,000.00	4,882,759.00
<b>TOTAL</b>	<b>56,691,979.59</b>	<b>62,282,759.00</b>

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

Description	2015-2016 Kshs	2014-2015 Kshs
Bursary -Secondary	5,000,000.00	-
Bursary -Tertiary	14,651,000.00	15,104,000.00
Bursary-Special schools	-	-
Mocks & CAT	-	-
water	-	-
Agriculture (food security)	2,400,000.00	2,000,000.00
Electricity projects	-	-
Security	-	-
Roads	999,990.00	3,493,548.00
Sports	-	1,453,360.00
Environment	1,364,318.00	349,630.00
Emergency Projects (specify)	5,263,030.00	5,213,448.00
<b>Total</b>	<b>29,678,338.00</b>	<b>27,613,986.00</b>

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2015-2016 Kshs	2014-2015 Kshs
Employer contribution to NSSF	68,880.00	60,540.00
<b>TOTAL</b>	<b>68,880.00</b>	<b>60,540.00</b>



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1.1.1.1.1.1.10 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015-2016 Kshs	2014-2015 Kshs
Purchase of Buildings		
Construction of Buildings	-	250,000.00
Refurbishment of Buildings		
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings		708,000.00
Purchase of computers ,printers and other IT equipments	393,000.00	
Purchase of photocopier		
Purchase of other office equipments		
Purchase of software		
Acquisition of Land		
<b>Total</b>	<b>393,000.00</b>	<b>958,000.00</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.11 OTHER PAYMENTS

Specify	
Specify	
Specify	
<b>TOTAL</b>	

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015-2016	2014-2015
	Kshs 30/06/2016	Kshs 30/06/2015
<i>Kenya Commercial Bank, Sotik Branch A/C No.</i>	32,182,004.47	11,061,512.06
<b>Total</b>	<b>32,182,004.47</b>	<b>11,061,512.06</b>

*Included in the Bank balance is ksh. 2,000,000.00 Worth of AIE not captured in the cashbook.*



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**12B: CASH IN HAND**

	2015-2016 Kshs	2014-2015 Kshs
Location 1		-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	-	-
	<i>[Provide cash count certificates for each]</i>	

**12C: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken Kshs</i>	<i>Amount Surrendered Kshs</i>	<i>Balance (30/6/2016) Kshs</i>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>				

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

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13. BALANCES BROUGHT FORWARD

	2015-2016 Kshs	2014-2015 Kshs
Bank accounts	11,061,512.06	6,178,484.00
Cash in hand		
Imprest		
<b>Total</b>	<b>11,061,512.06</b>	<b>6,178,484.00</b>
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2015-2016 Kshs	2014-2015 Kshs
Bank accounts		
Cash in hand		
Imprest		
<b>Total</b>		



15. OTHER IMPORTANT DISCLOSURES

15.1: 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		-
<b>TOTAL</b>		-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2015-2016 Kshs	2014-2015 Kshs
Senior management	-	-
Middle management	-	-
Union sable employees	-	-
Others ( <i>specify</i> )	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	2015-2016 Kshs	2014-2015 Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others ( <i>specify</i> )	-	-

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15.4 PENDING RECEIVABLES FROM THE CDF BOARD (See statement of appropriation)  
 ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	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	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	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>							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2016	2015	
		a	b	c	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>						