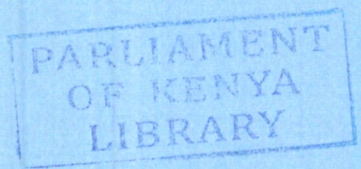


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*paper laid by LOM  
Wednesday 8/11/2017  
Afternoon sitting  
AS*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
THIKA TOWN CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
30 SEP 2016  
**RECEIVED**



NATIONAL GOVERNMENT CDF BOARD  
P. O. BOX 46682 - 00100, NAIROBI  
**REGISTRY**  
29 SEP 2016  
**RECEIVED**  
NAME:..... SIGN:.....



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

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**CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN 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The National Government Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013.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. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The Thika Town 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:

No.	Designation	Name
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Jane Kariuki</b>
3.	Accountant	<b>Peter Kamau</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O Bo 461-01000  
Section 9 Avenue  
Thika.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN  
CONSTITUENCY**

**Reports and Financial Statements**

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

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**(f) THIKA TOWN NG-CDF Contacts**

Telephone: (254) 0727 389 947

E-mail: [cdfthika@cdf.go.ke](mailto:cdfthika@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) THIKA TOWN NG-CDF Bankers**

1. Equity Bank  
Thika Branch  
0090261620323

P.O Box 234  
Thika

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN  
CONSTITUENCY**

**Reports and Financial Statements**

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

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

The vision of Thika Town NG-CDFC is to transform Thika Town Constituency into a middle income constituency by providing a high quality life for the constituents by the year 2030. In achieving the vision, the NG-CDFC is to excel in the provision, promotion, regulation and coordination of services and activities geared towards the reduction of poverty in the constituency through prudent management and effective and efficient utilization of NG-CDF funds. This is continually being achieved through the NG-CDFC commitment in its core values; Constituent focused, Result oriented, Encompassing, consensus and ownership, Accountability, credibility and integrity and finally Teamwork and commitment

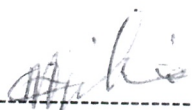
In the current financial year, the budget performance against the actual amount is recommendable. The two items with under utilization (below 50%) is compensation to employees and acquisition of assets. Compensation of employees is underutilised due to the fact that included in the budget was 31% gratuity payment which is yet to be paid/set aside. Acquisition of assets includes the balance that remained after purchase of CDF vehicle which needs to be reallocated. The overall utilisation percentage is 56%. An amount of kshs.52, 514,314 was released by the NG-CDF Board on 29<sup>th</sup> June 2016 which due to time factor could not be utilised in the FY 2015/2016. This amount is to be utilised in FY 2016/2017.

Key achievement for the CDF is mainly in the education sector. Major challenge in the implementation of NG-CDF projects is late disbursement by the NG-CDF Board.

Let's all join together as implementation of NG-CDF projects is an uphill task that calls upon all efforts. I reiterate my commitment in ensuring that all the funds are effectively and efficiently utilised.

Thank you

Name: **Ephraim Njihi Macharia**  
**CHAIRMAN NG-CDF**

  
-----  
**SIGNATURE**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN  
CONSTITUENCY**

**Reports and Financial Statements**

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

**III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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.

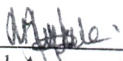
The Accounting Officer in charge of the Thika Town NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

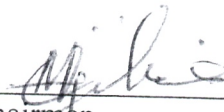
The Accounting Officer in charge of the Thika Town NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). 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 in charge of the Thika Town 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 Thika Town 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 8<sup>th</sup> Sept 2016.

  
\_\_\_\_\_  
Fund Account Manager

  
\_\_\_\_\_  
Chairman

# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://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 - THIKA TOWN 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 - Thika Town Constituency set out on pages 5 to 28, 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; 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

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*Report of the Auditor-General on the financial statements of National Government Constituencies Development Fund -  
Thika Town Constituency for the year ended 30 June 2016*



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

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

## Opinion

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

### 1.0 Overall Budget Performance

During the year under review, the Thika Town CDF received a total of Kshs.137,074,275 from the NG-CDF Board against approved budget amount of Kshs.139,268,628 or approximately 98% of the budget. The actual total expenditure was Kshs.78,571,062 resulting in under expenditure of Kshs.60,697,566, representing 46% of the total budget as summarized below:

Item	Approved Budget Kshs	Actual Amounts Kshs	Difference Kshs	Actual as % of Budget
Receipts	139,268,628	137,074,275	2,194,353	98
<b>Expenditure</b>				
Use of Goods and Services	12,642,414	7,110,583	5,531,831	56
Compensation of Employees	2,449,060	982,800	1,466,260	40
Transfers to other Government Units	54,526,931	32,526,931	22,000,000	60
Other Grants and transfers	67,908,723	37,950,748	29,957,975	56
Acquisition of Assets	1,741,500	0	1,741,500	0
<b>Total Expenditure</b>	<b>139,268,628</b>	<b>78,571,062</b>	<b>60,697,566</b>	<b>56</b>

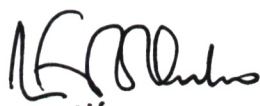
The under absorption of budget funds indicates that the approved projects were not undertaken fully and therefore the public did not benefit from the expected services.

### 2.0 Project Implementation Analysis

The Thika Town CDF committee had planned to utilize Kshs.109,569,293 to implement a total of 29 projects during the year under review, classified under transfers to other Government entities and other grants and transfers. However, a review of project status report as at 30 June 2016, shows that out of the approved projects, 22 had been completed while 7 had not started.

Project Category	Approved Budget Kshs.	Actual expenditure Kshs.	Actual as % of Budget	No. of approved projects	Projects completed	Projects not started
Primary Schools	13,710,931	10,086,931	74	7	5	2
Secondary School	35,856,931	21,856,000	61	11	6	5
Health Institutions	584,000	584,000	100	1	1	0
Water	1,900,000	1,900,000	100	1	1	0
Strategic plan	2,200,000	3,900,000	177	1	1	0
Security	18,460,000	13,060,000	71	5	3	2
Roads	6,000,000	3,000,000	50	1	1	0
Sports	2,153,353	1,000,000	46	1	1	0
Environment	1,032,948	1,032,948	100	1	1	0
Emergency	6,667,906	2,065,640	31			0
Bursary	21,003,224	11,992,160	57			
<b>Total</b>	<b>109,569,293</b>	<b>70,477,679</b>	<b>64</b>	<b>29</b>	<b>20</b>	<b>9</b>

Although the CDF committee partly attributes the slow implementation of the projects to delay by CDF Board in releasing funds for the projects, the management should put in place measures to fast track project implementation to improve on service delivery and ensure that the public benefit from the Fund.



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

**Nairobi**

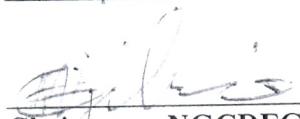
**18 September 2017**

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/2016	2014-2015
			Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	130,926,157.60	97,542,281.20
Proceeds from Sale of Assets	2		-
Other Receipts	3	219,000.00	-
<b>TOTAL RECEIPTS</b>		<b>131,145,157.60</b>	<b>97,542,281.20</b>
<b>PAYMENTS</b>			
Compensation of employees	4	982,800.00	537,500.00
Use of goods and services	5	7,110,582.70	6,711,239.00
Transfers to Other Government Units	6	32,526,931.00	46,324,759.00
Other grants and transfers	7	37,950,748.00	38,393,448.00
Acquisition of Assets	8	-	5,750,000.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>78,571,061.70</b>	<b>97,716,946.00</b>
<b>SURPLUS/DEFICIT</b>		<b>52,574,095.90</b>	<b>(174,664.80)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Thika Town NGCDF financial statements were approved on 8<sup>th</sup> Sept 2016 and signed by:

  
 Chairman - NGCDFC

  
 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN  
 CONSTITUENCY

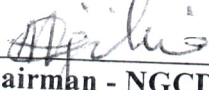
Reports and Financial Statements

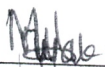
For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-2016	2014-2015
		Kshs	
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	58,503,213.30	5,929,117.40
Cash Balances (cash at hand)	10B	-	-
<b>Sub total</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		58,503,213.30	5,929,117.40
<b>REPRESENTED BY</b>			
Retention	12	-	
Fund balance b/fwd 1st July...	13	5,929,117.40	6,103,782.20
Surplus/Deficit for the year	14	52,574,095.90	(174,664.80)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		58,503,213.30	5,929,117.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Thika Town NGCDF financial statements were approved on 8<sup>th</sup> Sept 2016 and signed by:

  
 Chairman - NGCDFC

  
 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN  
CONSTITUENCY

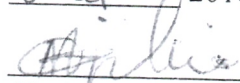
Reports and Financial Statements


For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015-2016	2014 - 2015
Transfers from CDF Board	1	130,926,157.60	97,542,281.20
Other Receipts	3	219,000.00	NIL
<b>Payments for operating expenses</b>			
Compensation of employees	4	982,800.00	537,500.00
Use of goods and services	5	7,110,582.70	6,711,239.00
Transfers to Other Government Units	6	32,526,931.00	46,324,759.00
Other grants and transfers	7	37,950,748.00	38,393,448.00
Acquisition of Assets	8	-	5,750,000.00
Other Payments	9	-	-
<b>Adjusted for:</b>			
Adjustments during the year		NIL	NIL
<b>Net cash flow from operating activities</b>		<b>52,574,095.90</b>	<b>5,575,335.20</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	NIL
Acquisition of Assets	8	-	5,750,000.00
<b>Net cash flows from Investing Activities</b>		<b>NIL</b>	<b>(5,750,000.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>52,574,095.90</b>	<b>(174,664.80)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	15	<b>5,929,117.40</b>	<b>6,103,782.20</b>
<b>Cash and cash equivalent at END of the year</b>		<b>58,503,213.30</b>	<b>5,929,117.40</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The THIKA TOWN NGCDF financial statements were approved on 8<sup>th</sup> Sept 2016 and signed by:

  
Chairman NGCDF

  
Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

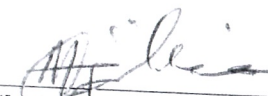
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	107,667,667.00	31,340,961.00	139,008,628.00	136,855,275.00	2,153,353.00	98
Proceeds from Sale of Assets					-	
Other Receipts	260,000.00		260,000.00	219,000.00	41,000.00	84
<b>TOTALS</b>	<b>107,927,667.00</b>	<b>31,340,961.00</b>	<b>139,268,628.00</b>	<b>137,074,275.00</b>	<b>2,194,353.00</b>	<b>98</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,250,000.00	1,199,060.00	2,449,060.00	982,800.00	1,466,260.00	40
Use of goods and services	8,700,090.00	3,942,324.00	12,642,414.00	7,110,582.70	5,531,831.30	56
Transfers to Other Government Units	45,500,000.00	9,026,931.00	54,526,931.00	32,526,931.00	22,000,000.00	60
Other grants and transfers	52,477,577.00	15,431,146.00	67,908,723.00	37,950,748.00	29,957,975.00	56
Acquisition of Assets	-	1,741,500.00	1,741,500.00	-	1,741,500.00	0
Other payment	-	-	-	-	-	-
<b>TOTALS</b>	<b>107,927,667.00</b>	<b>31,340,961.00</b>	<b>139,268,628.00</b>	<b>78,571,061.70</b>	<b>60,697,566.30</b>	<b>56</b>

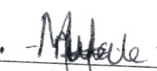
(a) [commentary significant underutilization (below 50% of utilization)]

Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Compensation of Employees	1,250,000.00	1,199,060.00	2,449,060.00	982,800.00	1,466,260.00	40
Acquisition of Assets	-	1,741,500.00	1,741,500.00	-	1,741,500.00	0

Compensation of employees is underutilised due to the fact that included in the budget was 31% gratuity payment which is yet to be paid/set aside. Acquisition of assets includes the balance that remained after purchase of CDF vehicle which needs to be reallocated

The THIKA TOWN NG-CDF financial statements were approved on 8<sup>th</sup> Sept. 2016 and signed by:

  
 \_\_\_\_\_  
 Chairman NGCDF

  
 \_\_\_\_\_  
 Fund Account Manager

## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

**7. Comparative figures**

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

**8. Subsequent events**

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2014 (Kshs'000)

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2015-2016	2014 - 2015
			Kshs	Kshs
1330407	Normal Allocation	AIE NO...735995		21,306,748.80
		AIE NO...759643		25,411,844.00
		AIE NO...796650		14,247,106.40
		AIE NO...796881		11,164,738.00
		AIE NO...7971591		25,411,844.00
		AIE NO...796161	25,411,843.60	
		AIE NO...724165	10,000,000.00	
		AIE NO...796379	10,000,000.00	
		AIE NO...820652	10,000,000.00	
		AIE NO...820916	23,000,000.00	
		AIE NO...825745	52,514,314.00	
	<b>TOTAL</b>		<b>130,926,157.60</b>	<b>97,542,281.20</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
<b>Total</b>		

**3. OTHER RECEPTS**

<b>1400000</b>				
	<b>Description</b>		<b>2015-2016</b>	<b>2014 - 2015</b>
				<b>Kshs</b>
1410107	Interest Received			-
1410405	Rents			-
1420601	Sale of tender documents		219,000.00	-
1450207	Other Receipts Not Classified Elsewhere (specify)			-
	<b>Total</b>		<b>219,000.00</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

<b>2110000</b>				
	<b>Description</b>		<b>2015-2016</b>	<b>2014 - 2015</b>
				<b>Kshs</b>
2110201	Basic wages of contractual employees		982,800.00	537,500.00
2110202	Basic wages of casual labour			-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

	Personal allowances paid as part of salary			
2110301	House allowance			-
2110314	Transport allowance			-
2110320	Leave allowance			-
2110326	Other personnel payments			-
2710120	Gratuity			
	<b>Total</b>		<b>982,800.00</b>	<b>537,500.00</b>

5. USE OF GOODS AND SERVICES

2200000				
	Description		2015-2016	2014 - 2015
				Kshs
2210100	Utilities, supplies and services		542,880.00	631,470.00
2210104	Office rent		540,000.00	480,000.00
2210200	Communication, supplies and services		82,670.00	54,750.00
2210300	Domestic travel and subsistence		-	28,000.00
2210500	Printing, advertising and information supplies & services		144,536.00	165,720.00
2210700	Training expenses		633,000.00	1,100,000.00
2210900	Insurance costs		274,394.20	-
2211100	Office and general supplies and services		949,046.00	685,430.00
2211200	Fuel ,oil & lubricants		180,000.00	60,000.00
2211300	Other operating expenses		-	-
2220100	Routine maintenance – vehicles and other transport equipment		100,241.50	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

2220200	Routine maintenance – other assets		94,315.00	103,369.00
2210802	Other committee expenses		1,026,700.00	2,301,000.00
2210809	Committee allowance		2,542,800.00	1,101,500.00
	<b>Total</b>		<b>7,110,582.70</b>	<b>6,711,239.00</b>



**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>2630200</b>				
	<b>Description</b>		<b>2015-2016</b>	<b>2014 - 2015</b>
				<b>Kshs</b>
2630204	Transfers to primary schools		10,086,931.00	5,500,000.00
2630205	Transfers to secondary schools		21,856,000.00	28,898,000.00
2630206	Transfers to Tertiary institutions		-	-
2630207	Transfers to Health institutions		584,000.00	11,926,759.00
	<b>TOTAL</b>		<b>32,526,931.00</b>	<b>46,324,759.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>2640000</b>				
	<b>Description</b>		<b>2015-2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary -Secondary		11,992,160.00	12,670,000.00
2640102	Bursary -Tertiary			8,053,500.00
2640104	Bursary-Special schools			270,000.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

2640105	Mocks & CAT			-
2640504	Water		1,900,000.00	1,886,000.00
2640505	Agriculture (food security)			-
2640506	Electricity projects			-
2640507	Security		13,060,000.00	6,381,000.00
2640508	Roads		3,000,000.00	-
2640509	Sports		1,000,000.00	2,032,948.00
2640510	Environment		1,032,948.00	1,000,000.00
2640200	Emergency Projects (specify)			-
	1. ATHENA AP POST		1,565,639.00	
	2. GATUANYAGA PRY SCH.		500,000.00	
	3. MUNYU WATER PROJECT			1,600,000.00
	4. THIKA GIRLS SEC-KARIBARIBI			3,500,000.00
	5.KIBOKO PRY SCHOOL			1,000,000.00
3110104	Strategic plan		3,900,001.00	
	<b>Total</b>		<b>37,950,748.00</b>	<b>38,393,448.00</b>

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<b>310000</b>				
	<u>Non Financial Assets</u>		<b>2015-2016</b>	<b>2014- 2015</b>
				<b>Kshs</b>
3110102	Purchase of Buildings			-
3110202	Construction of Buildings			-
3110302	Refurbishment of Buildings			-
3110701	Purchase of Vehicles			5,750,000.00
3110704	Purchase of Bicycles & Motorcycles			-
3110801	Overhaul of Vehicles			-
3111001	Purchase of Office furniture and fittings			-
3111002	Purchase of computers ,printers and other IT equipments			-
3111005	Purchase of photocopier			-
3111009	Purchase of other office equipments			-
3111112	Purchase of soft ware			-
3130101	Acquisition of Land			-
	<b>Total</b>			<b>5,750,000.00</b>

**9. OTHER PAYMENTS**

		2015/2016	2014/2015
	specify	-	-
	specify	-	-
	<b>TOTAL</b>		

**10A: Bank Accounts (cash book bank balance)**

	Name of Bank, Account No. & currency	2015-2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
	<i>Equity Bank, Thika branch A/C No:0090261620323</i>	58,503,213.30	5,929,117.40
			-
	<b>Total</b>	<b>58,503,213.30</b>	<b>5,929,117.40</b>

<b>10B: CASH IN HAND)</b>				
			<b>2015-2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
			<b>(30/6/2016)</b>	<b>(30/6/2015)</b>
	Location 1			-
	Location 2			-
	Location 3			-
	Other receipts (specify)			-
	<b>Total</b>			-

**11: OUTSTANDING IMPRESTS**

	<i>Name of Officer</i>	<i>Date imprest taken</i>		<i>Amount Taken</i>	<i>Balance (30/6/2015)</i>
				<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>	dd/mm/yy		-	-
	<b>Total</b>				-

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

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**12. RETENTION**

Supplier/Contractor	PV no	2015 - 2016	2014 - 2015	

**13. BALANCES BROUGHT FORWARD**

			<b>2015-2016</b>
			Kshs (1//7/2015)
	Bank accounts	-	5,929,117.40
	Cash in hand	.	
	Imprest		
	<b>Total</b>		<b>5,929,117.40</b>
		<i>[Provide short appropriate explanations as necessary]</i>	

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

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

**15. OTHER IMPORTANT DISCLOSURES****15.1: PENDING ACCOUNTS PAYABLE**

			2015-2016	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 1)**

			2015-2016	2014 - 2015
			Kshs	Kshs
	Senior management			-
	Middle management		279,000	188,325.00
	Unionisable employees			-
	Others ( <i>specify</i> )			-
			<b>279,000</b>	<b>188,325.00</b>

**15.3: OTHER PENDING PAYABLES**

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




ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
1. Tabitha Wanjiru Muigai					111,600	99,200	
2. Rose Nduta Ng'ang'a					74,400	62,000	
3. David Kimata Kuria					93,000	27,125	
<b>Total</b>					<b>279,000</b>	<b>188,325</b>	

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	5,750,000	5,750,000
ICT Equipment, Software and Other ICT Assets	421,320	421,320
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
<b>Total</b>	<b>38,194</b>	<b>38,194</b>
	<b>6,209,514</b>	<b>6,209,514</b>

Prepared by:

  
**Jane Kariuki**  
**Fund Account Manager**  
**Thika Town**

SCHEDULES TO FINANCIAL STATEMENT FOR THIKA TOWN AS AT 30TH JUNE 2015

USE OF GOOD AND SERVICES

*2210100- UTILITIES, SUPPLIES AND SERVICES*

DATE	PAYEE	VOUCHE R NO.	CHEQUE NO.	AMOUNT	TOTAL
02.07.015	IVORY SECURITY SERVICES	1	2040	39,600.00	
	VAT		2209	2,160.00	
10.08.015	IVORY SECURITY SERVICES	13	2127	39,600.00	
	VAT		2128	2,160.00	
01.09.015	IVORY SECURITY SERVICES	30	2144	39,600.00	
	VAT		2209	2,160.00	
30.09.015	IVORY SECURITY SERVICES	39	2162	39,600.00	
	VAT		2209	2,160.00	
29.10.015	IVORY SECURITY SERVICES	47	2178	39,600.00	
	VAT		2209	2,160.00	
01.12.015	IVORY SECURITY SERVICES	57	2192	39,600.00	
	VAT		2193	2,160.00	
19.02.016	IVORY SECURITY SERVICES	86	2912	39,600.00	
	VAT			2,160.00	
19.02.016	IVORY SECURITY SERVICES	87	2911	39,600.00	
	VAT			2,160.00	
19.02.016	IVORY SECURITY SERVICES	106	2925	39,600.00	
	VAT			2,160.00	
22.03.016	IVORY SECURITY SERVICES	114	2946	39,600.00	
	VAT		2947	2,160.00	
08.06.016	IVORY SECURITY SERVICES	118	2952	79,200.00	
	VAT		2953	4,320.00	
29.06.016	IVORY SECURITY SERVICES	125	2978	39,600.00	
	VAT		2979	2,160.00	<b>542,880.00</b>

*2210104- OFFICE RENT*

01.09.015	ALFRED HENRY MUTAHI	33	2149	178,275.90	
	VAT			9,724.10	
22.12.015	ALFRED HENRY MUTAHI	69	2216	166,896.00	

	VAT		2217	9,104.00	
08.06.015	ALFRED HENRY MUTAHI	116	2948	166,897.00	
	VAT		2949	9,103.00	<b>540,000.00</b>

**2210200- COMMUNICATION, SUPPLIES AND SERVICES**

02.07.015	MBAAMBU COMMUNICATION	2	2033	6,021.00	
	VAT		2209	329.00	
30.07.015	MBAAMBU COMMUNICATION	7	2073	6,031.00	
	VAT		2209	329.00	
01.09.015	MBAAMBU COMMUNICATION	31	2145	6,031.00	
	VAT		2209	329.00	
30.09.015	MBAAMBU COMMUNICATION	38	2161	6,031.00	
	VAT		2209	329.00	
26.10.015	MBAAMBU COMMUNICATION	44	2169	6,031.00	
	VAT		2209	329.00	
01.12.015	MBAAMBU COMMUNICATION	56	2191	6,031.00	
	VAT		2193	329.00	
19.02.016	MBAAMBU COMMUNICATION	88	2909	6,031.00	
	VAT			329.00	
19.02.016	MBAAMBU COMMUNICATION	89	2910	6,031.00	
	VAT			329.00	
19.02.016	MBAAMBU COMMUNICATION	104	2923	6,031.00	
	VAT			329.00	
22.03.016	MBAAMBU COMMUNICATION	113	2945	6,031.00	
	VAT		2947	329.00	
08.06.016	MBAAMBU COMMUNICATION	119	2954	12,062.00	
	VAT		2955	658.00	
24.06.016	MBAAMBU COMMUNICATION	123	2970	6,031.00	
	VAT		2971	329.00	<b>82,670.00</b>

**2210500- PRINTING, ADVERTISING, INFORMATION SUPPLIES & SERVICES**

02.12.015	THE STAR PUBLICATION	62	2198	60,060.00	
	VAT		2200	3,276.00	
02.12.015	THE STANDARD GROUP LTD	63	2199	77,000.00	
	VAT		2200	4,200.00	<b>144,536.00</b>

**2210700- TRAINING EXPENSES**

29..06.016	GOLDEN PALM BREEZE HOTEL	122	2968	166,897.00	
29..06.016	VAT		2969	9,103.00	
29..06.016	JANE KARIUKI	133	2967	457,000.00	<b>633,000.00</b>

**2210900 INSURANCE COST**

19.08.015	APA INSURANCE	15	2130	260,201.20	
19.08.015	VAT	15	2209	14,193.00	<b>274,394.20</b>

**2211100-OFFICE AND GENERAL SUPPLIES AND SERVICES**

02.07.016	JANE KARIUKI ( Assorted expenses via standing imprest)	131	2042	76,500.00	
30.07.015	JANE KARIUKI ( Assorted expenses via standing imprest)	3	2074	74,113.00	
01.09.015	JANE KARIUKI ( Assorted expenses via standing imprest)	28	2137	74,715.00	
01.10.015	JANE KARIUKI ( Assorted expenses via standing imprest)	41	2165	74,880.00	
29.10.015	JANE KARIUKI ( Assorted expenses via standing imprest)	49	2179	73,341.00	
01.12.015	JANE KARIUKI ( Assorted expenses via standing imprest)	58	2194	74,355.00	
05.01.016	JANE KARIUKI ( Assorted expenses via standing imprest)	70	2219	75,877.00	
09.02.016	JANE KARIUKI ( Assorted expenses via standing imprest)	81	2239	72,320.00	
22.03.016	JANE KARIUKI ( Assorted expenses via standing imprest)	110	2944	74,311.00	
08.06.016	JANE KARIUKI ( Assorted expenses via standing imprest)	129	2964	76,128.00	
01.09.015	RENTOKIL INTIAL	32	2146	5,940.00	
	VAT		2209	324.00	
01.12.015	RENTOKIL INTIAL	55	2190	5,940.00	
	VAT		2193	324.00	
19.02.016	RENTOKIL INTIAL	105	2924	5,940.00	
	VAT			324.00	
08.06.016	RENTOKIL INTIAL	117	2950	5,940.00	
	VAT		2951	324.00	

15.10.016	NEW ORLEANS STORES	43	2167	74,000.00	
19.02.016	KAGOSONS ENTERPRISES	90	2913	98,099.10	
	VAT			5,350.90	<b>949,046.00</b>

**2211200-FUEL, OIL AND LUBRICANTS**

10.08.015	TASS ENTERPRISES	14	2129	60,000.00	
07.12.015	TASS ENTERPRISES	65	2201	60,000.00	
08.06.016	TASS ENTERPRISES	120	2956	60,000.00	<b>180,000.00</b>

**2220100 ROUTINE MAINTENANCE - VEHICLES & OTHER TRANSPORT EQUIPMENT**

30.09.015	RMA MOTORS	40	2163	30,698.50	
	VAT		2209	1,675.00	
29.06.016	RMA MOTORS	130	2980	64,358.00	
	VAT			3,510.00	<b>100,241.50</b>

**2220200- ROUTINE MAINTENANCE- BANK CHARGES**

02.07.015	BANK CHARGES	4		38,210.00	
01.12.015	BANK CHARGES	54		21,105.00	
09.02.016	BANK CHARGES	82		35,000.00	<b>94,315.00</b>

**COMMITTEE EXPENSES**

17.07.015	FUND ACCOUNT MANAGER	11	2041	241,000.00	
	FUND ACCOUNT MANAGER	10	2041	291,000.00	
10.08.015	FUND ACCOUNT MANAGER	35	2131	266,700.00	
24.06.016	FUND ACCOUNT MANAGER	132	2967	228,000.00	<b>1,026,700.00</b>

**COMMITTEE ALLOWANCES**

10.07.015	FUND ACCOUNT MANAGER	16	2071	208,000.00	
01.09.015	FUND ACCOUNT MANAGER	42	2152	170,000.00	
01.10.015	FUND ACCOUNT MANAGER	48	2165	146,000.00	
5.10.015	FUND ACCOUNT MANAGER	50	2168	144,000.00	
2.11.015	FUND ACCOUNT MANAGER	53	2181	91,000.00	
2.11.015	FUND ACCOUNT MANAGER	52	2181	147,000.00	
1.12.015	FUND ACCOUNT MANAGER	72	2182	157,000.00	
0.12.015	FUND ACCOUNT MANAGER	71	2207	146,000.00	

05.01.016	FUND ACCOUNT MANAGER	91	2219	44,000.00	
05.01.016	FUND ACCOUNT MANAGER	92	2219	189,000.00	
26.01.016	FUND ACCOUNT MANAGER	93	2238	174,000.00	
26.01.016	FUND ACCOUNT MANAGER	94	2238	121,000.00	
19.02.016	FUND ACCOUNT MANAGER	111	2872	254,000.00	
19.02.016	FUND ACCOUNT MANAGER	112	2872	201,800.00	
19.02.016	FUND ACCOUNT MANAGER	111	2944	30,000.00	
29.06.016	FUND ACCOUNT MANAGER	127	2965	144,000.00	
08.06.016	FUND ACCOUNT MANAGER	128	2965	176,000.00	<b>2,542,800.00</b>
<b>GRAND TOTAL</b>					<b>7,110,582.70</b>

**COMPENSATION OF EMPLOYEES**

**2110201- BASIC WAGES OF CONTRACTUAL EMPLOYEES**

DATE	PAYEE	VOUCHER NO.	CHEQUE NO.	AMOUNT	TOTAL
02.07.015	STAFFS SALARY FOR JUNE 015	2	2034-2039	74,400.00	
30.07.015	STAFFS SALARY FOR JULY 015	6	2067-2072	74,400.00	
01.09.015	STAFFS SALARY FOR AUG.015	29	2138-2143	74,400.00	
28.09.015	STAFFS SALARY FOR SEPT. 015	37	2155-2160	74,400.00	
26.10.015	STAFFS SALARY FOR OCT. 015	45	2170-2176	74,400.00	
01.12.015	STAFFS SALARY FOR NOV. 015	51	2183-2189	74,400.00	
22.12.015	STAFFS SALARY FOR DEC.015	68	2210-2215	74,400.00	
26.01.016	STAFFS SALARY FOR JAN. 016	80	2234-2933	74,400.00	
9.02.016	STAFFS SALARY FOR FEB. 016	95	2917-2922	74,400.00	
2.03.016	STAFFS SALARY FOR MARCH 2016	109	2937-2943	74,400.00	
8.06.016	STAFFS SALARY FOR APRIL & MAY 016	121	2957-2961	148,800.00	
4.06.016	STAFFS SALARY FOR JUNE 015	124	2972-2977	74,400.00	967,200
	<b>SOCIAL SECURITY BENEFITS</b>				
07.015	NSSF	2	2037	1,200.00	
07.015	NSSF	6	2070	1,200.00	
09.015	NSSF	29	2141	1,200.00	
09.015	NSSF	37	2158	1,200.00	
10.015	NSSF	45	2174	1,200.00	
12.015	NSSF	51	2186	1,200.00	
12.015	NSSF	68	2213	1,200.00	
01.016	NSSF	80	2213	1,200.00	
02.016	NSSF	95	2920	1,200.00	
03.016	NSSF	109	2941	1,200.00	
06.016	NSSF	121	2957	2,400.00	
06.016	NSSF	124	2975	1,200.00	15,600
	<b>GRAND TOTAL</b>				<b>982,800</b>



**TRANSFER TO OTHER GOVERNMENT UNITS**

	<b>PAYEE</b>	<b>DATE</b>	<b>VOUCHER NO.</b>	<b>CHEQUE NO.</b>	<b>AMOUNT</b>
1	THIKA HIGH SCH. FOR THE BLIND	17/07/015	19	2056	2,000,000.00
2	GATUANYAGA SEC SCH.	17/07/015	23	2060	1,356,000.00
3	THIKA GIRLS KARIBARIBI	01.12.015	60	2196	5,000,000.00
4	THIKA GIRLS KARIBARIBI	12.01.016	74	2221	2,000,000.00
5	HOLY ROSARY SEC SCHOOL	12.01.016	78	2227	1,500,000.00
6	NDULA SEC SCHOOL	09.02.016	83	2241	6,000,000.00
7	NGOLIBA SEC SCHOOL	19.02.016	107	2927	1,500,000.00
8	NGOLIBA SEC SCHOOL	19.02.016	70	2240	2,500,000.00
9	KIANJAU PRY SCHOOL	17/07/015	17	2054	2,749,000.00
10	JOYTOWN PRY SCHOOL	17/07/015	18	2055	1,500,000.00
11	MOUNTAIN VIEW	17/07/015	21	2058	837,931.00
12	KIMUCHU PRY SCHOOL	01.12.015	59	2195	500,000.00
13	MATATHIA PRY SCHOOL	01.12.015	61	2197	2,500,000.00
14	ST.PATRICK PRY SCHOOL	12.01.016	75	2222	2,000,000.00
15	KIANDUTU H/ CENTRE	17/07/015	25	2063	584,000.00
		<b>GRAND TOTAL</b>			<b>32,526,931.00</b>

**OTHER GRANTS AND TRANSFERS**

	DATE	PAYEE	VOUCHER NO.	CHEQUE NO.	AMOUNT
1	PETTANS DRIVING SCHOOL	03.08.015	9	2076	1,995,000.00
2	VARIOUS PAYEES	10.08.015	12	2077-2126	439,000.00
3	ROCKY DRIVING SCHOOL	07.09.015	34	2150	153,000.00
4	VARIOUS PAYEES	09.02.016	85	2244-2877	9,405,160.00
5	THIKA TOWN ENVIRONMENT PMC	17/07/015	24	2062	1,032,948.00
6	THIKA TOWN SPORTS PMC		108	2926	1,000,000.00
7	NGOLIBA POLICE STATION	17/07/015	20	2057	2,000,000.00
8	MAKONGENI PHASE 10 CHIEFS OFFICE	17/07/015	22	2059	1,060,000.00
9	NGOLIBA POLICE STATION	12.01.016	73	2220	6,000,000.00
10	KIMUCHU AP POST	12.01.016	77	2224	4,000,000.00
11	NGOLIBA WATER	24.07.015	5	2065	1,900,000.00
12	ATHENA AP POST	29.10.015	46	2177	1,565,639.00
13	GATUANYAGA PRY SCH.	07.12.015	66	2208	500,000.00
14	KILIFI MUKIRITI ROAD COUNTY LEGIS CONSULT	12.01.016	76	2223	3,000,000.00
15	LTD'	23.09.015	36	2154	1,849,138.00
16	VAT	23.09.015	36	2209	100,863.00
17	COUNTY LEGIS CONSULT LTD	07.12.015	67	2204	1,765,085.00
18	VAT	07.12.015	67	2205	100,863.00
19	WITHHOLDING TAX	07.12.015	67	2206	84,052.00
					<b>37,950,748.00</b>