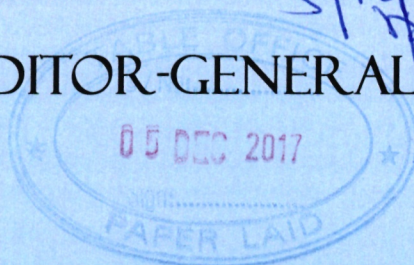


REPUBLIC OF KENYA

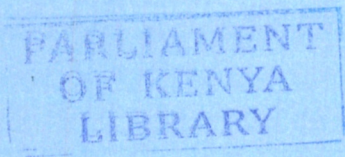


*Paper Laid
by LOMF
5/12/2017*

OFFICE OF THE AUDITOR-GENERAL



REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KAJIADO EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
KAJIADO EAST 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)



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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *NG-CDF* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *NG-CDF* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *NG-CDF*. The objective of the fund are to ensure that specific part of the National annual budget is devoted to the constituency for purposes of infrastructure development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Kajiado East's NG-CDF* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Paul s. Ole Nteiya
3.	Accountant	Purity Ngari

(d) Fiduciary Oversight Arrangements

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

P.O. Box804
Along Namanga Road
Kitengela, KENYA

(f) KAJIADO EASTNG- CDF Contacts

Telephone: (254)723364685

E-mail: kajiadoeastcdf@yahoo.com/kajiadoeastcdf.go.ke

Website:

(g) KAJIADO EAST NG- CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Equity Bank
...0700261666226

...

...

(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

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

As we come to the end of this prosperous financial year, First and foremost i would like to thank the almighty God for his grace and Honour he has granted unto us. I would like also like to thank the Area MP, Fund account manager, NG-CDFC Members, NG-CDF staff and Kajiado East residents for their great support they have offered.

During the year we have been able to archive tremendous progress as compared to the last financial year. We have also had a lot of challenges especially during the transition period and I would like to appreciate the contribution of those who stood with us during those moments.

KEY HIGHLIGHTS

- During the year 2015-2016 we have received Ksh 103,215,158 from the NG-CDF Board. Ksh 50,215,158 belong to the financial year 2014-2015. The Ksh 50,125,158 was used to fund bursary for Ksh 15,000,000, Build the new office extension for Ksh 9,000,000, The New Kajiado east Technical Institute for Ksh 10,000,000, Security projects for Ksh 2,000,000, Health and Sanitation Ksh 3,000,000, Sort and environment Ksh 3,800,000, Emergency Ksh 3,000,000 among others.
- The Ksh 53,000,000 received for the current year have been utilised to fund Education on projects ksh 10,600,000, Roads and Bridges Ksh 12,000,000 Water projects Ksh 7,000,000, Emergency Projects Ksh 6,000,000, Sports AND environment Ksh 2,000,000 among others.
- These Funds were utilised well and at least 95 % of the funded projects have been completed and in use. We have also had a good relationship between us and the project management committee and we have minimal complaint during the projects implementation.
- Bursary Disbursement was also successful and fair, we encourage all who benefitted to appreciate our effort and reciprocate by good performance in all national examinations.
- This year we have received low disbursement from the board and I would like to request the cdfc, fund account manager and all stake holders to make sure that there is efficiency in the absorption of funds to facilitate disbursement.

KEY CHALLENGES

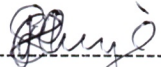
- **FLOODS :** The constituency experience a lot of rain in the month of November to march which caused flooding making accessibility of some areas we have projects Difficult.
- **UNCERTAINTY:** There was concern from the public on whether NG-CDF will remain due to the court cases

CONCLUSION:

I would like to assure all members of the NG-CDFC, Kajiado East residents that we will strive to deliver more in the year 2016-2017.



CHAIRMAN NG-CDF



FUND ACCOUNT MANAGER



III STATEMENT OF 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 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 (*Kajiado East*) is responsible for the preparation and presentation of the NG- *CDF's* financial statements, which give a true and fair view of the state of affairs of the NG-*CDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-*CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Kajiado East* accepts responsibility for the NG-*CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-*CDF's* financial statements give a true and fair view of the state of NG-*CDF's* transactions during the financial year ended June 30, 2016, and of the NG-*CDF's* financial position as at that date. The Accounting Officer charge of the *Kajiado East 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 *Kajiado east* 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 30TH September 2016.



CHAIRMAN NG-CDF



FUND ACCOUNT MANAGER



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado East Constituency set out on pages 7 to 25, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of comparison of budget and actual amounts and statement of cash flows 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 adverse audit opinion.

Basis for Adverse Opinion

1. Heading and Accuracy of Financial Statements

The financial statements prepared and submitted on pages 9 and 10, namely statement of cashflows and statement of comparison of budget and actual amounts have not been properly identified and headed. In addition, the statement of financial assets on page 8 reflects net liabilities instead of net financial position of Kshs.19,472,196 as represented by the Fund balance brought forward of Kshs.6,961,639 and surplus for the year of Kshs.12,510,557.

2. Bank Balance

The statement of financial assets reflects a bank balance of Kshs.19,192,617 as at 30 June 2016. Bank reconciliation statement in support of the balance shows unrepresented cheques amounting to Kshs.8,859,314. The unrepresented cheques includes stale cheques totalling Kshs.3,211,734 and which are yet to be reversed in the books of account. No reasons have been provided for failure by the payees to present the cheques for payment. In the circumstances, the bank balance of Kshs.19,192,617 as of 30 June 2016 is not fairly stated.

3. Budgetary Performance and Disclosures

Contrary to the requirements of Paragraph 1.9.8 (c) of International Public Sector Accounting Standards Financial Reporting Framework under Cash Basis of Accounting, no disclosures have been provided by way of notes to explain material differences between the budget and actual amounts as detailed below:-

3.1 Under Funding

The statement of comparison of budget and actual amounts on page 10 reflects budgeted and actual receipts of Kshs.163,544,605 and Kshs.103,215,158, respectively for the year ended 30 June 2016. The resultant underfunding of Kshs.60,329,447 or 37% has not been explained.

3.2 Under-expenditure

The reported under-expenditure on four items as analysed below has similarly not been explained.

Item	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	% Variance
Compensation of employees	2,094,560	935,567	1,158,993	55%
Use of goods and services	7,475,440	7,166,784	308,656	4%
Transfer to other Government Units	37,700,000	23,600,000	14,100,000	37%
Other grants and other payments	50,467,647	47,800,000	2,667,647	5%
Total	97,737,647	79,502,351	18,235,296	19%

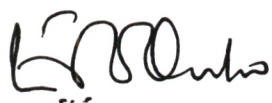
3.3. Over-expenditure

The over expenditure of Kshs.3,072,089 on acquisition of assets as analysed below has also not been explained.

Item	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	% Variance
Acquisition of Assets	8,130,161	11,202,250	-3,072,089	-38%
Total	8,130,161	11,202,250	-3,072,089	-38%

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - Kajiado East 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 do not comply with the Constituencies Development Fund Act, 2015.



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

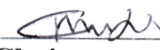
Nairobi

26 September 2017

**I. STATEMENT OF RECEIPTS AND
 PAYMENTS**

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	103,215,158	86,655,536
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		103,215,158	86,655,536
PAYMENTS			
Compensation of employees	4	935,567	914,388
Use of goods and services	5	7,166,784	9,837,314
Transfers to Other Government Units	6	23,600,000	41,120,690
Other grants and transfers	7	47,800,000	33,730,793
Acquisition of Assets	8	11,202,250	6,425,328
Other Payments	9	-	-
TOTAL PAYMENTS		90,704,601	92,028,513
SURPLUS/DEFICIT		12,510,557	(5,372,977)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO EAST NG-CDF financial statements were approved on 30TH September 2016 and signed by:


 Chairman - CDFC


 Fund Account Manager




II. STATEMENT OF FINANCIAL ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,192,617	6,056,082
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	279,579	905,557.00
TOTAL FINANCIAL ASSETS		19,472,196	6,961,639
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	6,961,639	12,334,616
Surplus/Deficit for the year		12,510,557	(5,372,977)
Prior year adjustments	14	-	
NET LIABILITIES		19,472,196	6,961,639

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJIADO EAST NG- CDF financial statements were approved on _30TH September 2016 and signed by:


 Chairman - CDFC

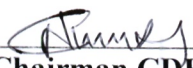

 Fund Account Manager



NG-CDF KAJIADO EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

Transfers from CDF Board	1	103,215,158	86,655,536
Other Receipts	3	-	-
		103,215,158	86,655,536
Payments for operating expenses			
Compensation of Employees	4	935,567	914,388
Use of goods and services	5	7,166,784	9,837,314
Transfers to Other Government Units	6	23,600,000	41,120,690
Other grants and transfers	7	47,800,000	33,730,793
Other Payments	9	-	-
		79,502,351	85,603,185
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		23,712,807	1,052,351
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(11,202,250)	(6,425,328)
Net cash flows from Investing Activities		(11,202,250)	(6,425,328)
NET INCREASE IN CASH AND CASH EQUIVALENT		12,510,557	(5,372,977)
Cash and cash equivalent at BEGINNING of the year	13	6,961,639	12,334,616
Cash and cash equivalent at END of the year	16	19,472,196	6,961,639

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAJAIDO EAST NG- CDF financial statements were approved on _30th September 2016 and signed by:


 Chairman CDFC


 Fund Account Manager



NG-CDF KAJIADO EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	106,367,808	57,176,797	163,544,605	103,215,158	60,329,447	63
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
	106,367,808	57,176,797	163,544,605	103,215,158	60,329,447	63
PAYMENTS						
Compensation of Employees	2,094,560		2,094,560	935,567	1,158,993	45
Use of goods and services	7,475,440	7,174,547	14,649,987	7,166,784	7,483,203	49
Transfers to Other Government Units	37,700,000	3,000,000	40,700,000	23,600,000	17,100,000	58
Other grants and transfers	50,467,647	23,800,000	74,267,647	47,800,000	26,467,647	64
Acquisition of Assets	8,130,161	13,202,250	21,332,411	11,202,250	10,130,161	53
Other Payments				-	-	
TOTALS	105,867,808	47,176,797	153,044,605	90,704,601	62,340,004	59

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]



NG-CDF KAJIADO EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

The KAJIADO EAST NG-CDF financial statements were approved on 30th September 2016 and signed by:



Chairman CDF



Fund Account Manager



VIII SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

NG-CDF KAJIADO EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

impressts 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.

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, 2015.

NG-CDF KAJIADO EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

I. NOTES TO THE FINANCIAL STATEMENTS						
GFS CODES						
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
	Description		2015 - 2016	2014 -2015		
			Kshs	Kshs		
1330407	Normal Allocation received in the financial year 2015/2016					
	AIE No. 2015/2016/339		20,000,000	25,107,579		
	AIE NO... 2015/2016/494		20,000,000	25,107,579		
	AIE NO... 2015/2016/674		13,000,000	35,109,585		
	AIE NO... 2014/2014/1289		25,107,579	1,330,793		
	AIE NO... 2014/2015/1181		25,107,579			
1330408	Conditional grants					
			-			
1330409	Receipt from other Constituency		-			
	TOTAL		103,215,158	86,655,536		
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
	Description		2015 - 2016	2014 - 2015		
			Kshs	Kshs		
3510202	Receipts from the Sale of Buildings		-			
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-		
3510801	Receipts from the Sale Plant Machinery and Equipment		-			
3510803	Receipts from the Sale of office and general equipment		-			
	Total					

NG-CDF KAJIADO EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

510803	Receipts from the Sale of office and general equipment		-			
		Total	-	-		
1400000	3 OTHER RECEIPTS					
	Description		2015 - 2016	2014 - 2015		
			Kshs	Kshs		
1410107	Interest Received		-	-		
1410405	Rents		-	-		
1420601	Interest Received		-	-		
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-		
	Total		-	-		
2110000	4 COMPENSATION OF EMPLOYEES					
	Description		2015 - 2016	2014 - 2015		
			Kshs	Kshs		
2110201	Basic wages of contractual employees		911,526	914,388		
2110202	Basic wages of casual labour			-		
	Personal allowances paid as part of salary					
2110301	House allowance					
2110314	Transport allowance					
2110320	Leave allowance					
2110326	Other personnel payments					
	Employer contribution to NSSF		24,041			
2710120	gratuity					
	Total		935,567	914,388		
2200000	5 USE OF GOODS AND SERVICES					



NG-CDF –KAJIADO EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
2210100	Utilities, supplies and services		6,200	500,000	-
2210104	Office rent				-
2210200	Communication, supplies and services		30,206	679,557	-
2210300	Domestic travel and subsistence			501,072	-
2210500	Printing, advertising and information supplies & services		23,437	229,360	-
2210600	Rentals of produced assets				-
2210700	Training expenses		600,580	2,000,000	-
2210800	Hospitality supplies and services				-
2210802	Other committee expenses				-
2210809	Committee allowance		2,773,474	2,565,960	-
2210900	Insurance costs				-
2211000	Specialised materials and services				-
2211100	Office and general supplies and services		983,600	1,470,000	-
2211200	Fuel ,oil & lubricants				-
2211300	Other operating expenses		2,300,000	1,432,699	-
2220100	Routine maintenance – vehicles and other transport equipment		449,287	458,666	-
2220200	Routine maintenance – other assets				-
			-		-
	Total		7,166,784	9,837,314	-
					-
					-
					-
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES				-
					-
	Description		2015 - 2016	2014 - 2015	-
			Kshs	Kshs	-

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2630204	Transfers to primary schools		10,600,000	22,537,931	-
2630205	Transfers to secondary schools		3,000,000	11,800,000	-
2630206	Transfers to Tertiary institutions		10,000,000	6,782,759	-
2630207	Transfers to Health institutions				-
	TOTAL		23,600,000	41,120,690	-
					-
					-
2640000	7 OTHER GRANTS AND OTHER PAYMENTS				-
					-
	Description		2015 - 2016	2014 - 2015	-
			Kshs	Kshs	-
2640101	Bursary -Secondary		7,000,000	3,000,000	-
2640102	Bursary -Tertiary		7,000,000	3,000,000	-
2640104	Bursary-Special schools				-
2640105	Mocks & CAT		1,000,000		-
2640504	water		7,000,000	4,000,000	-
2640505	Agriculture (food security)				-
2640506	Electricity projects				-
2640507	Security		1,000,000	1,200,000	-
2640508	Roads		12,000,000	19,200,000	-
2640509	Sports		1,900,000	130,793	-
2640510	Environment		1,900,000		-
2640200	Emergency Projects (specify)		9,000,000	3,200,000	-
					-
	Total		47,800,000	33,730,793	-
3100000	8 ACQUISITION OF ASSETS				-
	Non Financial Assets		2015 - 2016	2014 - 2015	-
			Kshs	Kshs	-
3110102	Purchase of Buildings		-	-	-
3110202	Construction of Buildings		11,202,250	6,425,328	-
3110302	Refurbishment of Buildings				-
3110701	Purchase of Vehicles				-

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	equity kitengela branch		19,192,617	6,056,082		
			-	-		
			-	-		
	Total		19,192,617	6,056,082		
	10 B: CASH IN HAND)					
			2015 - 2016	2014 - 2015		
			Kshs (30/6/2015)	Kshs (30/6/2015)		
	Location 1		-	-		
	Location 2		-	-		
	Location 3		-	-		
	Other receipts (specify)		-	-		
	Total		-	-		
			[Provide cash count certificates for each]			
	11: OUTSTANDING IMPRESTS					
	Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2015)	
		Date imprest taken	Kshs	Kshs	Kshs	



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					-	-
	Mr Paul Ole Nteiya		279,579	-	279,579	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
		Total			279,579	
	12 RETENTION					
	13 BALANCES BROUGHT FORWARD					
			2015 - 2016	2014 - 2015		
			Kshs	Kshs		
			(1/7/2015)	(1/7/2014)		
	Bank accounts		6,056,082	12,334,616		
	Cash in hand		-	-		
	Imprest		905,557	-		
	Total		6,961,639	12,334,616		
		[Provide short appropriate explanations as necessary]				
	14					

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		PRIOR YEAR ADJUSTMEN TS				
			2015 - 2016	2014 - 2015		
	Bank accounts		Kshs	Kshs		
	Cash in hand		-			
	Imprest		-			
			-			
	Total		-			
	15					
		OTHER IMPORTANT DISCLOSURE S				
	14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)					
			2015 - 2016	2014 - 2015		
			Kshs	Kshs		
	Construction of buildings		-	-		
	Construction of civil works		-	-		
	Supply of goods		-	-		
	Supply of services		-	-		
	TOTAL		-	-		
	14.2: PENDING STAFF PAYABLES (See Annex 2)					
			Kshs	Kshs		
	Senior management					

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			-	-	
	Middle management		-	-	
	Unionisable employees		-	-	
	Others (specify)		-	-	
			-	-	
	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)		-	-	
	Others (specify)		-	-	
			-	-	
	ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE				
	Supplier of Goods or Services		Date Contracted	Amount Paid To-Date	Outstanding Balance
		Original Amount			2,015
			b	c	d=a-c
	Construction of buildings	a			
	1.				
	2.				
	3.				
	Sub-Total				
	Construction of civil works				
	4.				



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5.						
6.						
	Sub-Total					
	Supply of goods					
7.						
8.						
9.						
	Sub-Total					
	Supply of services					
10.						
11.						
12.						
	Sub-Total					
	Grand Total					
	ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES					
	Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Comments
			a	b	c	
	Senior Management					
	1.					
	2.					
	3.					
	Sub-Total					
	Middle Management					
	4.					
	5.					
	6.					
	Sub-Total					
	Unionisable Employees					
	7.					
	8.					
	9.					
	Sub-Total					
	Others (specify)					

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	10.					
	11.					
	12.					
		Sub-Total				
		Grand Total				
	ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					
	Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Comments
			a	b	c	
	Amounts due to other Government entities					
	1.					
	2.					
	3.					
		Sub-Total				
	Amounts due to other grants and other transfers					
	4.					
	5.					
	6.					
		Sub-Total				
	Others (specify)					
	7.					
	8.					
	9.					
		Sub-Total				
		Grand Total				

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class		Historical Cost	
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	Historical Cost	(Kshs)				
		(Kshs)2015/2016	Kshs)2014/2015			
Land						
Buildings and structures	11,202,250	6,425,328				
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment, Software and Other ICT Assets						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets						
Total	11,202,250	6,425,328				

NG-CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST
 P. O. Box 804-00242,
 KITENGELA

