

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by the  
Majority Party Whip  
Hon. Benjamin Washah  
MP,  
on 14.2.18  
IBM*

**REPORT**

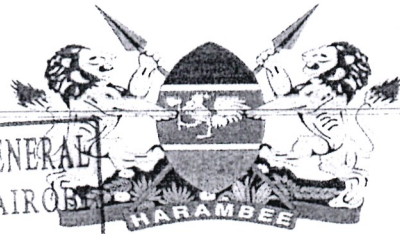
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
04 JUL 2017  
**RECEIVED**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND**

**NAROK EAST 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)

21 JUN 2017

## 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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) 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 *NAROK EAST Constituency's* day-to-day management is under the following key organs:

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

### (c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David Odongo
3.	Sub County Accountant	Joseph Mwangi

### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Narok East Constituency. The reports and recommendation if ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CD FC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

### (e) NAROK EAST CDF HEADQUARTERS

P.O. Box 664-20500  
NAROK  
KENYA

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2016

**(f) NAROK EASTCDF CONTACTS**

Telephone: (254)726 080 325

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

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

**(g) NAROK EASTCDF Bankers**

1. Bank Name: EQUITY BANK  
Branch: NAROK  
Account Name: NAROK EAST CDF  
Account Number: 0360261237642  
Address: P.O. BOX 1023-20500NAROK

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 0 0100  
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)**

Narok East CDF was allocated ~~Kshs.102, 921,711~~ in the Financial Year 2015/2016. Our budget utilisation stands at 74%.

Our key focus during the F/Y 2015/16 was implementation of projects on education (schools infrastructural development and issuance of bursaries to needy students). Others include: Environmental activities (planting of trees in schools) and Sports activities organized for the youth during in sports tournament that includes football for men and women, volleyball for men and women and netball for women.

**Implementation challenges.**

1. They was some delayed disbursement of to PMC between February and May 2016 during the period CDFC was disbanded.

We are looking forward to continue working together with the national CDF board to ensure timely disbursement of funds to enhance timely implementation of projects.

**Signed:**

  
Tapaiya Punyua  
CHAIRMAN CDFC,  
NAROK EAST CONSTITUENCY

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2016

**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 CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

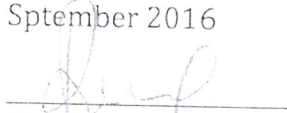
The Accounting Officer in charge of Narok East *CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: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

The Accounting Officer in charge of the Narok East *CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *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 *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 *CDF's* financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2016

  
Chairman CDFC

  
Funds Accounts Manager



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAROK EAST 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 the National Government Constituencies Development Fund - Narok East set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, 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, 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 this 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 judgment, 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

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

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 entity'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 Constituencies Development Fund- Narok 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 comply with Constituencies Development Fund Act, 2015.

### Other Matter

#### 1. Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2016 disclosed payments in cash book not recorded in the bank statement (unpresented cheques) amounting to Kshs.5,850,006.90. Out of this balance, Kshs.574,524.50 were stale cheques. However, management did not explain why the stale cheques were not written back to cashbook as required under government financial regulations.

#### 2. Non-implementation of Approved Projects

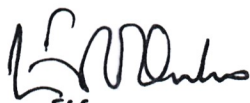
The statement of assets reflects a cash and bank balance of Kshs.38,083,944.75 which represents unspent funds as at 30 June 2016. Out of this amount, Kshs.27,010,728 relates to the year under review and was meant for the following projects which had not been implemented as at 30 June 2016:

Project Name	Financial year of allocation	Amount (Kshs)
Emergency	2015/2016	5,767,647.00
Environmental Project	2015/2016	750,000.00
Sport Tournament	2015/2016	1,693,081.00
Construction of CDF Office	2015/2016	15,000,000.00
CDF Office Furniture	2015/2016	2,000,000.00
Purchase of Furniture	2014/2015	400,000.00
Environmental Project	2014/2015	900,000.00



Purchase of Furniture	2013/2014	500,000.00
<b>Total</b>		<b>27,010,728.00</b>

The fund manager did not explain why he was not able to implement new projects even though the funds had already been released by the Board. Due to inefficient implementation of the projects which had been budgeted for, the constituency was deprived of development activities worth Kshs.27,010,728.



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

**NAIROBI**

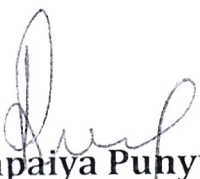
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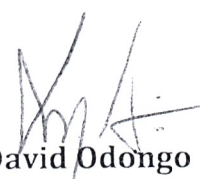
Reports and Financial Statements  
 For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	102,921,711.00	117,630,560.70
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>102,921,711.00</b>	<b>117,630,560.70</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,247,451.20	715,753.15
Use of goods and services	5	4,825,411.60	7,365,228.80
Transfers to Other Government Units	7	53,900,000.00	65,502,149.45
Other grants and transfers	8	16,859,236.00	35,969,791.00
Acquisition of Assets	10		1,070,000.00
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>76,832,098.80</b>	<b>110,639,882.40</b>
<b>SURPLUS/DEFICIT</b>		<b>26,089,612.20</b>	<b>6,990,678.30</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Narok East CDF financial statements were approved on 30<sup>th</sup> September 2016 and signed by:

  
**Tapaiya Punyua**  
 Chairman - CDFC

  
**David Odongo**  
 Fund Account Manager

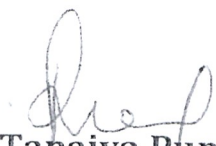
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
CONSTITUENCY**

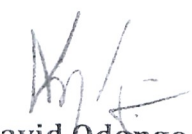
**Reports and Financial Statements  
For the year ended June 30, 2016**

**II. STATEMENT OF FINANCIAL ASSETS**

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	38,083,944.75	12,262,762.55
Cash Balances (cash at hand)	10B	-	
Outstanding Imprests	11	268,018.00	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,351,962.75</b>	<b>12,262,762.55</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...2015	13	12,262,762.55	5,272,084.25
Surplus/Deficit for the year		26,089,612.20	6,990,678.30
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>38,351,962.75</b>	<b>12,262,762.55</b>

The accounting policies and explanatory notes to these financial statements form an integral part of The financial statements, The Narok East CDF financial statements were approved on 30<sup>th</sup> Spember 2016

  
**Tapaiya Punyua**  
**Chairman - CDFC**

  
**David Odongo**  
**Fund Account Manager**

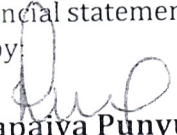
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
CONSTITUENCY

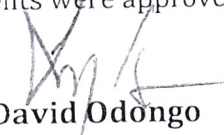
Reports and Financial Statements  
For the year ended June 30, 2016

IV. STATEMENT OF CASHFLOW

Receipts for operating income		20145- 2016	2014 - 2015
Transfers from CDF Board	1	102,921,711.00	117,630,560.70
Other Receipts	3	-	-
		102,921,711.00	117,630,560.70
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,247,451.20	715,753.15
Use of goods and services	5	4,825,411.60	7,365,228.80
Transfers to Other Government Units	7	53,900,000.00	65,502,149.45
Other grants and transfers	8	16,859,236.00	35,969,791.00
Other Payments	11	-	-
<b>Adjusted for:</b>			
Adjustments during the year		-	-
		76,832,098.80	110,469,882.40
<b>Net cash flow from operating activities</b>		26,089,612.20	8,060,678.30
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	1,070,000.00
<b>Net cash flows from Investing Activities</b>			1,070,000.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		26,089,612.20	6,990,678.30
Cash and cash equivalent at BEGINNING of the year	15	12,262,762.55	5,272,084.25
Cash and cash equivalent at END of the year	16	38,352,374.75	12,262,762.55

The financial statements. The Narok East CDF financial statements were approved on 30<sup>th</sup> September 2016 and signed by:

  
Tapaiya Punyua  
Chairman - CDFC

  
David Odongo  
Fund Account Manager


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST CONSTITUENCY

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

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	102,921,711.00	11,362,762.55	114,284,473.55	102,921,711.00	-	100.00%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	2,238,960.00	-	2,238,960.00	1,247,451.20	991,508.80	56.00%
Use of goods and services	6,505,206.00	-	6,505,206.00	4,825,411.60	1,679,794.00	78.00%
Transfers to Other Government Units	49,900,000.00	6,000,000.00	55,900,000.00	53,900,000.00	2,000,000.00	95.00%
Other grants and transfers	27,277,545.00	5,362,762.55	32,640,307.55	16,859,236.00	15,781,071.55	52.00%
Acquisition of Assets	17,000,000.00	-	17,000,000.00	-	17,000,000.00	0.00%
Other Payments						
<b>TOTALS</b>	<b>102,921,711.00</b>	<b>11,362,762.55</b>	<b>114,301,433.55</b>	<b>76,832,098.80</b>	<b>37,469,334.75</b>	<b>67.00%</b>

The financial statements for Narok East CDF financial statements were approved on 30<sup>th</sup> September 2016 and signed by:

  
Tapaiya Punyua  
Chairman - CDFC

  
David Odongo.  
Fund Account Manager

## VI. 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

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
CONSTITUENCY*

**Reports and Financial Statements**

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

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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 are 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.



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
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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	A724139	10,000,000.00	20,426,832.70
		A796346	10,000,000.00	24,300,932.00
		A820628	10,000,000.00	14,580,559.20
		A820765	21,000,000.00	9,720,373.00
		A825603	26,000,000.00	24,300,931.80
		A825764	25,921,711.00	24,300,932.00
	<b>TOTAL</b>		<b>102,921,711.00</b>	<b>117,630,560.70</b>

**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			

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510803	Receipts from the Sale of office and general equipment			
		<b>Total</b>	-	
400000	<b>3 OTHER RECEIPTS</b>			
	<b>Description</b>		<b>2014 - 2015</b>	
			<b>Kshs</b>	
110107	Interest Received		-	
110405	Rents		-	
120601	Sale of tender documents		-	
150207	Other Receipts Not Classified Elsewhere (specify)		-	
	<b>Total</b>		-	
10000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
10201	Basic wages of contractual employees		1,225,451.20	715,753.15
10202	Basic wages of casual labour		-	-
	<b>Personal allowances paid as part of salary</b>			
10301	House allowance		-	-
10314	Transport allowance		-	-
10320	Leave allowance			
20101	Employer contribution to NSSF		22,000.00	16,960.00
10326	Other personnel payments		-	-
10120	gratuity			
	<b>Total</b>		<b>1,247,451.20</b>	<b>715,753.15</b>

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NAROK EAST  
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Reports and Financial Statements

For the year ended June 30, 2016

2200000		5 USE OF GOODS AND SERVICES			
		2015 - 2016		2014 - 2015	
Description		Kshs		Kshs	
2210100	Utilities, supplies and services	203,230.00		1,771,585.60	
2210104	Office rent				
2210200	Communication, supplies and services	150,000.00			
2210300	Domestic travel and subsistence	100,000.00			
2210500	Printing, advertising and information supplies & services	185,000.00			
2210600	Rentals of produced assets				
2210700	Training expenses				
2210802	committee expenses	3,330,400.00		4,909,643.20	
2210809	Committee allowance			684,000.00	
2210800	Hospitality supplies and services				
2210900	Insurance costs				
2211000	Specialised materials and services				
2211100	Office and general supplies and services				
2211200	Fuel, oil & lubricants	400,000.00			
2211300	Other operating expenses/b charges	20,588.40			
2220100	Routine maintenance - vehicles and other transport equipment	436,193.20			
2220200	Routine maintenance - other assets				
	<b>Total</b>	<b>4,825,411.00</b>		<b>7,365,228.80</b>	
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES				

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	Description	2015 - 2016 Kshs	2014 - 2015 Kshs
630204	Transfers to primary schools	46,700,000.00	58,290,080.20
630205	Transfers to secondary schools	7,200,000.00	3,600,000.00
630206	Transfers to Tertiary institutions		
630207	Transfers to Health institutions		3,612,069.25
	<b>TOTAL</b>	<b>53,900,000.00</b>	<b>65,502,149.45</b>

540000 **8 OTHER GRANTS AND OTHER PAYMENTS**

	Description	2015 - 2016 Kshs	2014 - 2015 Kshs
40101	Bursary - Secondary/tertiary/mocks	16,359,236.00	20,723,615.00
40102	Bursary -Tertiary		
40104	Bursary-Special schools		
40105	Mocks & CAT		
40504	water/Sewers	-	8,527,928.00
40505	Agriculture (food security)		
40506	Electricity projects		
40507	Security		
40508	Roads	-	-
40509	Sports	-	-
40510	Environment		
40200	Emergency Projects (specify)	500,000.00	6,718,248.00
40511	Development - factories/stadiums		
	<b>Total</b>	<b>16,859,236.00</b>	<b>35,969,791.00</b>

00000 **9 ACQUISITION OF ASSETS**

	<b>Non Financial Assets</b>	2015 - 2016	2014 - 2015
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			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings			
3110302	Refurbishment of Buildings			
3110701	Purchase of Vehicles			
3110704	Purchase of Bi cycles & Motorcycles			
3110801	Overhaul of Vehicles			
3111001	Purchase of Office furniture and fittings		-	770,000.00
3111002	Purchase of computers, printers and other IT equipments			
3111005	Purchase of photocopier			
3111009	Purchase of other office equipments			
3111112	Purchase of software/Strategic plan		-	300,000.00
3130101	Acquisition of Land		-	-
	<b>Total</b>		-	<b>1,070,000.00</b>

**10 OTHER PAYMENTS**

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

**11A: Bank Balances (cash book bank balance)**

Name of Bank	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)

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Equity bank - fourways baranch		38,083,944.75	11,362,762.55
		-	-
		-	-
<b>Total</b>		<b>38,083,944.75</b>	<b>11,362,762.55</b>

**11B: CASH IN HAND**

		2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**12 Retention**

Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**13: OUTSTANDING IMPRESTS**

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Taken Kshs	Balance 30/6/2015 Kshs
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-

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Name of Officer	dd/mm/yy	-	
Name of Officer	dd/mm/yy	-	
<b>Total</b>		268,018.00	
<b>14 BALANCES BROUGHT FORWARD</b>			
		2015 - 2016	2014 - 2015
		Kshs (1//7/2015)	Kshs (1//7/2014)
Bank accounts		11,362,762.55	5,272,084.25
Cash in hand		-	-
Imprest		-	-
<b>Total</b>		<b>11,362,762.55</b>	<b>5,272,084.25</b>
<i>[Provide short appropriate explanations as necessary]</i>			
<b>15 PRIOR YEAR ADJUSTMENTS</b>			
		2015 - 2016	2014 - 2015
Bank accounts			900,000.00
Cash in hand		-	8,558.00
Imprest		-	-
<b>Total</b>		-	-
<b>16 OTHER IMPORTANT DISCLOSURES</b>			
<b>16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-

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Supply of services		-	
<b>TOTAL</b>		-	-
<b>16.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
Senior management		-	-
Middle management		-	
Unionisable employees		-	
Others ( <i>specify</i> )		-	
		-	-
<b>16.3: OTHER PENDING PAYABLES (See Annex 3)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
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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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of goods						
Sub-Total						
Supply of services						
0.						
1.						
2.						
Sub-Total						
Grand Total						

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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 2015	Outstanding Balance 2014	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 4 - SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2015/16	2014/15
Land		-
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	-	770,000.00
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		300,000.00
<b>Total</b>	-	<b>1,070,000.00</b>

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