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OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
EMBAKASI CENTRAL CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT-CONSTITUENCY DEVELOPMENT FUND-
EMBAKASI CENTRAL CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

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

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**NATIONAL GOVERNMENT-CONSTITUENCY DEVELOPMENT FUND – EMBAKASI CENTRAL
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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Fund (CDF)* was established under the *Constituencies Development Fund (CDF) Act, 2003*, amended in 2007 and repealed by the *CDF Act of 2013*.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-CDF)* is under the ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the national Government development Agenda at the constituency level.

(b) Key Management

The *EMBAKASI CENTRAL Constituency's* day-to-day management is under the following key organs:

Constituencies Development Fund Board (NG-CDFB)

NATIONAL GOVERNMENT-CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)\

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Elias Mutethia Mate
3.	Accountant	Cleophas Oyaro

(d) Fiduciary Oversight Arrangements

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

P.O. Box 871-00518

Zentrim Plaza

2nd Floor

Spine Road, Kayole

Nairobi, KENYA

(f) EMBAKASI CENTRAL NG-CDF Contacts

Telephone: (254) 721 206177

E-mail: NG-CDFembakasicentral@NG-CDF.go.ke/emate@NG-CDF.go.ke

Website: www.go.ke

(g) EMBAKASI CENTRAL NG-CDF Bankers

Equity Bank, Kayole Branch

Account number **0650261118528**

P.O. Box 45736, Nairobi.

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

The introduction of the IPSAS mode of preparing Financial Statements is a great milestone in achieving our end goal of ensuring development and proper utilization of funds. Accountability has been enhanced and the committee has been more empowered in decision making with regards to utilization of funds.

The financial year 2015/2016 was generally a good year in terms of achieving the development targets set in the onset. We have been able to utilize at least 70% of the funds allocated and disbursed. The major achievement and most felt project is the Bursary kitty. This year we have issued bursaries to over 2,500 beneficiaries as compared to 2014/2015 where we had around 1,800 beneficiaries. Our target is that as the NG-CDF allocation grows, the bursary beneficiaries also grows and we impact to more and more people in the constituency.

The above success of course has some constraints. Firstly, the allocation to Embakasi Central Constituency has always been one of the least as compared to other constituencies. This has made it a challenge to really show impact in terms of developmental projects within the constituency. We always hope that the allocation criteria is revised so that at least we can have an improvement in that area. Secondly, disbursement of funds from the NG-CDF Board is a challenge. Many projects delay due to the delayed disbursement of these funds. We also hope that this is given some thought so that we can have timely disbursement to ensure timely implementation of projects.

Otherwise the impact of the NG-CDF kitty is felt countrywide and we hope and pray that the fund lives longer and longer in order to impact more and more lives in Kenya.

Sign



III STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

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

NATIONAL GOVERNMENT-CONSTITUENCY DEVELOPMENT FUND – EMBAKASI CENTRAL
CONSTITUENCY

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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 MARCH 2017.


Chairman - NG-CDFC


Fund Account Manager
Date.....

REPUBLIC OF KENYA

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Website: www.kenao.go.ke



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI CENTRAL 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 – Embakasi Central Constituency set out on pages 7 to 33, which comprise the statement of financial assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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

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

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

Basis for Qualified Opinion

1. Unexplained Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

ITEM	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balance Kshs	Variance Kshs
Use of goods	5,865,320	1,879,522	3,985,798
Committee expenses	-	3,985,798	(3,985,798)
Social security benefits	-	28,000	(28,000)

However, no explanations have been provided in the notes to the financial statements for the above differences. In addition, the nature of the error and the respective amounts of the corrections for the items have similarly not been disclosed.

2. Bank Balance

The statement of financial assets and liabilities reflects a bank balance of Kshs.14,723,446.64 as at 30 June 2016. However, certificate of bank balance as at 30 June 2016 in support of reconciliation statement for June 2016 has not been provided for audit verification. Consequently, the accuracy and existence of bank balance of Kshs.14,723,446.64 as at 30 June 2016 cannot be confirmed.

3. Development of Strategic Plan

The Fund engaged and paid a firm Kshs.1,800,000 for development of strategic plan for the Embakasi Central NGCDF. However, the strategic plan and payment vouchers to

support the expenditure were not availed for audit review. Consequently, the propriety of the expenditure amounting to Kshs.1,800,000 cannot be ascertained.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Embakasi Central Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budget and Budgetary Performance

During the year under review, Embakasi Central Constituency Fund incurred expenditure totalling Kshs.61,466,539 against an approved budget of Kshs.122,763,090 resulting in under expenditure of Kshs.61,296,552 as shown below:

Item	Budgeted Amount Kshs	Actual Expenditure Kshs	Under/Over Expenditure Kshs
Compensation of Employees	2,481,490	2,473,624	7,866
Use of goods and services	6,350,079	6,021,775	328,304
Transfers to Other Government Units	18,220,965	15,648,331	2,572,634
Other grants and transfers	57,411,408	35,023,661	22,387,747
Acquisition of Assets	38,299,148	2,299,148	36,000,000
Total	122,763,090	61,466,539	61,296,551

The under expenditure is an indication of funds not utilized fully and approved programs not fully implemented. The budget did not, therefore, fully meet the intended objectives of improving delivery of services to the residents of Embakasi Central Constituency.

2. Non Implementation of Projects

As at the 30 June 2016, two (2) projects with a total budget of Kshs.37,851,462 had not been implemented at all as detailed below:

Project	Budgeted Amount Kshs.	Actual Expenditure Kshs.	Under/ Over Expenditure Kshs.
Sport Activities	1,851,462	-	1,851,462
Acquisition of land	36,000,000	-	36,000,000
Total	37,851,462	-	37,851,462

Consequently, the constituents of Embakasi East did not obtain the intended services from the two projects that were not implemented during the year.

3. Revenue

During the year under review, the Constituency budgeted to receive Kshs.92,573,105 from the Constituency Development Fund Board but only realized Kshs.46,000,000 resulting in underfunding of Kshs.46,573,105, a 50% short fall in receipts from the Constituency Development Fund Board. The underfunding if not addressed could adversely affect delivery of services to the constituents of Embakasi Central Constituency.



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

Nairobi

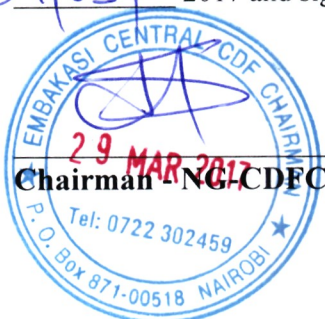
10 January 2018

**NATIONAL GOVERNMENT-CONSTITUENCY DEVELOPMENT FUND- EMBAKASI
CENTRAL CONSTITUENCY
Reports and Financial Statements
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	46,000,000.00	87,514,308.60
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	5,000.00
TOTAL RECEIPTS			
		46,000,000.00	87,519,308.60
PAYMENTS			
Compensation of Employees	4	2,473,624.00	1,621,760.00
Use of goods and services	5	6,021,775.00	5,865,320.00
Transfers to Other Government Units	6	15,648,331.10	48,675,096.28
Other grants and transfers	7	35,023,660.72	20,321,186.20
Acquisition of Assets	8	2,299,148.00	-
Other Payments	9		
TOTAL PAYMENTS			
		61,466,538.82	76,511,362.48
SURPLUS/DEFICIT			
		(15,466,538.82)	11,007,946.12

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI CENTRAL NG-CDF financial statements were approved on 29/03/2017 and signed by:



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

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2015-2016	2014-2015
		Kshs	
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	14,723,446.64	30,189,985.46
Cash Balances (sale of tenders, hire of grader)	10B	-	
Outstanding Imprests	11	-	
TOTAL FINANCIAL ASSETS		14,723,446.64	30,189,985.46
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	30,189,985.46	19,182,039.34
Surplus/Deficit for the year (from stm of receipt & expenditure)		(15,466,538.82)	11,007,946.42
Prior year adjustments	14	-	
NET LIABILITIES		14,723,446.64	30,189,985.76

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI CENTRAL NG-CDF financial statements were approved on 29/03/2017 and signed by:

Chairman - NG-CDFC



Fund Account Manager



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

V. STATEMENT OF CASHFLOW

		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	46,000,000.00	87,514,308.60
Other Receipts	3	-	5,000.00
Total		46,000,000.00	87,519,308.60
Payments for operating expenses			
Compensation of Employees	4	2,473,624.00	1,621,760.00
Use of goods and services	5	6,021,775.00	5,865,320.00
Transfers to Other Government Units	6	15,648,331.10	48,675,096.28
Other grants and transfers	7	35,023,660.72	20,321,186.20
Other Payments	9	-	-
		59,167,390.82	76,511,362.48
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(13,167,390.82)	11,007,946.12
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	2,299,148.00	-
Net cash flows from Investing Activities		(2,299,148.00)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,466,538.82)	11,007,946.12
Cash and cash equivalent at BEGINNING of the year	13	30,189,985.46	19,182,039.34


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

Cash and cash equivalent at END of the year	10A	14,723,446.64	30,189,985.46
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI CENTRAL NG-CDF financial statements were approved on 29/02/2017 and signed by:

29/02/2017

Chairman NG-CDF
 29 MAR 2017
 Tel: 0722 302459
 P. O. Box 871-00518 NAIROBI


 Date:
Fund Account Manager
 EMBAKASI CENTRAL
 CONSTITUENCY DEVELOPMENT FUND

VII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	92,573,105.00	30,189,985.46	122,763,090.46	76,189,985.46	46,573,105.00	37%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,481,490.00	-	2,481,490.00	2,473,624.00	7,866.00	99.0%
Use of goods and services	5,850,079.45	500,000.00	6,350,079.45	6,021,775.00	328,304.45	95.0%
Transfers to Other Government Units	13,220,964.55	5,000,000.00	18,220,964.55	15,648,331.10	2,572,633.45	86.0%
Other grants and transfers	35,020,571.00	22,390,837.46	57,411,408.46	35,023,660.72	22,387,747.74	61.0%
Acquisition of Assets	36,000,000.00	2,299,148.00	38,299,148.00	2,299,148.00	36,000,000.00	60.0%
Other Payments	-		-		-	
TOTALS	92,573,105.00	30,189,985.46	122,763,090.46	61,466,538.82	61,296,551.64	50.0%

The EMBAKASI CENTRAL NG-CDF financial statements were approved on MARCH 2017 and signed by:



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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *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, 2016.

IX NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM CDF BOARD					
	Description	2015 - 2016	2014 - 2015		
		Kshs	Kshs		
Normal Allocation	AIE NO...	10,000,000.00	21,910,077.25		
	AIE NO...	10,000,000.00	13,095,646.35		
	AIE NO...	10,000,000.00	8,751,431.00		
	AIE NO...	16,000,000.00	-		
	AIE NO....		21,878,577.00		
			21,878,577.00		
Conditional grants	AIE NO...	-			
	AIE NO...				
	TOTAL	46,000,000.00	87,514,308.60		
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

	Receipts from the Sale of Buildings				
	Receipts from the Sale of Vehicles and Transport Equipment	-	-		
	Receipts from the Sale Plant Machinery and Equipment				
	Receipts from the Sale of office and general equipment				
	Total	-	-		
3 OTHER REVENUES					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
1410107	Interest Received	-			
1410405	Rents	-			
1420601	Sale of tender documents	-	5,000.00		
1450207	Other Receipts Not Classified Elsewhere	-			
	Total	-	5,000.00		
4 COMPENSATION OF EMPLOYEES					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

2110201	Basic wages of contractual employees	2,422,924.00	1,621,760.00		
2110202	Basic wages of casual labour	-	0		
	Personal allowances paid as part of salary				
2110301	House allowance	-	0		
2120101	Employer contribution to NSSF	50,700.00	0		
2110314	Transport allowance	-	0		
2110320	Leave allowance	-	0		
2110326	Other personnel payments				
	Total	2,473,624.00	1,621,760.00		
5 USE OF GOODS AND SERVICES					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2210100	Utilities, supplies and services	877,500.00	200,000.00		
2210104	Office rent	81,000.00	405,000.00		
2210200	Communication, supplies and services	290,000.00	300,000.00		
2210300	Domestic travel and subsistence	228,000.00	176,701.44		

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

2210500	Printing, advertising and information supplies & services/Bank charges	487,500.00	97,820.00		
2210600	Rentals of produced assets				
2210700	Training expenses		400,000.00		
2210802	Other committee expenses	1,650,000.00	2,232,500.00		
2210809	Committee allowance	1,248,000.00	1,753,298.56		
2210800	Hospitality supplies and services				
2210900	Insurance costs				
2211000	Specialised materials and services				
2211100	Office and general supplies and services	978,000.00	300,000.00		
2211200	Fuel ,oil & lubricants				
2211300	Other operating expenses - Bank charges	181,775.00			
2220100	Routine maintenance – vehicles and other transport equipment				
2220200	Routine maintenance – other assets				
	Total	6,021,775.00	5,865,320.00		
6 TRANSFER TO OTHER GOVERNMENT ENTITIES					

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

	Description	2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2630204	Transfers to primary schools	7,663,000.00	25,625,701.74		
2630205	Transfers to secondary schools	6,485,331.10	18,569,394.54		
2630206	Transfers to Tertiary institutions				
2630207	Transfers to Health institutions	1,500,000.00	4,480,000.00		
	TOTAL	15,648,331.10	48,675,096.28		
7 OTHER GRANTS AND OTHER PAYMENTS					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2640101	Bursary -Secondary	17,654,551.72	11,531,000.00		
2640102	Bursary -Tertiary	-	-		
2640104	Bursary-Special schools	-	-		
2640105	Mocks & CAT	-	-		
2640504	water	-	-		
2640505	Sanitation	-	-		

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

2640506	Electricity	-	-		
2640507	Security	-	-		
2640508	Roads	11,601,462.00	3,800,000.00		
2640509	Sports	-	1,200,286.20		
2640510	Environment	-	1,250,000.00		
2640200	Emergency Projects	5,767,647.00	2,539,900.00		
	Total	35,023,660.72	20,321,186.20		
8 ACQUISITION OF ASSETS					
	<u>Non Financial Assets</u>	2015 - 2016	2014 - 2015		
		Kshs	Kshs		
3110102	Purchase of Buildings	-	-		
3110202	Construction of Buildings	-	-		
3110302	Refurbishment of Buildings	-	-		
3110701	Purchase of Vehicles	-	-		
3110704	Purchase of Bicycles & Motorcycles	-	-		
3110801	Overhaul of Vehicles	-	-		

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

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	499,148.00	-		
3130101	Acquisition of Land	-	-		
3111112	OTHERS- STRATEGIC PLAN	1,800,000.00	-		
	Total	2,299,148.00	-		
9	Other Payments	2015 - 2016	2014 - 2015		
		Kshs	Kshs		
	10A Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015		
		Kshs	Kshs		
	<i>Equity Bank, Kayole Branch</i>	14,723,446.64	30,189,985.46		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

	Total	14,723,446.64	30,189,985.46		
10B CASH BALANCES (cash in hand)					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
	Sale of tender	-			
	Hire of graders	-			
	Hire of hall	-			
	Other receipts (specify)	-			
		-			
	Total	-			
		<i>[Provide cash count certificates for each]</i>			
	11 OUTSTANDING IMPRESTS				
	<i>Name of Officer or Institution</i>	<i>Amount Taken</i>			
		<i>Kshs</i>			
	<i>Name of Officer</i>				

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

		-	-		
	<i>Name of Officer</i>	-	-		
	<i>Name of Officer</i>	-	-		
	<i>Name of Officer</i>	-	-		
	<i>Name of Officer</i>	-	-		
	<i>Name of Officer</i>	-	-		
	Total				
	12 Retention				
	Supplier/Contractor	PV no	2015 - 2016	2014 - 2015	
			-	-	
			-	-	
			-	-	
			-	-	
	13 BALANCES BROUGHT FORWARD				
			2015 - 2016	2014 - 2015	
			Kshs (1/7/2015)	Kshs (1/7/2014)	
	Bank accounts		30,189,985	19,182,039	
	Cash in hand		-	-	

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

	Imprest			-	
	Total		30,189,985	19,182,039	
		<i>[Provide short appropriate explanations as necessary]</i>			
	14	PRIOR YEAR ADJUSTMENTS			
			2015 - 2016	2014 - 2015	
	Bank accounts		Kshs	Kshs	
	Cash in hand		-	-	
	Imprest		-	-	
			-	-	
	Total		-	-	
	15	OTHER IMPORTANT DISCLOSURES			

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

15.1: 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		-	-	
15.2: PENDING STAFF PAYABLES (See Annex 2)					
			Kshs	Kshs	
	Senior management		-	-	
	Middle management		-	-	
	Unionisable employees		-	-	
	Others (specify)		-	-	
			-	-	

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

15.3: 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)		-	-	
			-	-	

NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-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						
	Sub-Total						
Others (specify)							
7.							

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 4 – 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	-	-
ICT Equipment, Software and Other ICT Assets	499,148.00	-
Other Machinery and Equipment		
Heritage and cultural assets	1,800,000.00	
Intangible assets		
Total	2,299,148.00	-

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NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
8.							
9.							
	Sub-Total						
	Grand Total						

