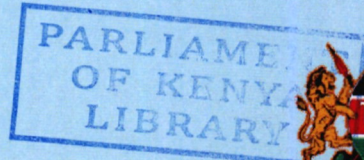


REPUBLIC OF KENYA



Paper Laid
By Hon. Duale, MP
on 13/2/2018



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
EMBAKASI WEST 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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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMBAKASI WEST
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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 WEST 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 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Eleanor Githogori
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 WEST 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) EMBAKASI WEST NG-CDF Headquarters

P.O. Box 38639-00100, GPO
Above Stagen Supermarket, Umoja
Mtindwa Road
Nairobi, KENYA

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

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

(f) EMBAKASI WEST NG-CDF Contacts

Telephone: (254) 0205219314
E-mail: NG-CDFembakasiwest.go.ke
Website: www.NG-CDF.go.ke

(g) EMBAKASI WEST NG-CDF Bankers

1. Equity Bank
Account number - 0950261868298
Buruburu Branch
P.O Box 75104-00200
NAIROBI

(h) Independent Auditors

Auditor General
Office of 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 (NG-CDFC)**

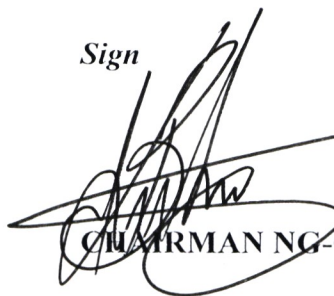
Guided by the vision of Embakasi West Constituency, which is to utilize available resources in a transparent and accountable way to attain a vibrant economy throughout the entire constituency has led to the following key achievements through the NG-CDF funds:

1. The Embakasi West NG-CDF Five Year Strategic Plan (2014-2018) has continued to be implemented in a well-organized and coordinated manner, which follows clearly set performance indicators and time frame, under each of the eight strategic priorities namely: education, environment, health, water, security, vulnerable groups, equity and poverty elimination, and ICT.
2. Access to quality and equal opportunity in education by giving bursaries to the less fortunate children both in secondary and university level.
3. School drop outs are given the opportunity to undertake short courses such as driving, hairdressing, cookery, computer studies and sign language training.
4. Empowering vulnerable groups such as people living with disability (PWDs) skill training through short courses as well as creation of secure places for their business.
5. To improve security for the well-being of community members, the NG-CDF has built a state of art police post and an Administration Police camp fully fitted with CCTV cameras and other amenities.

Emerging issues and implementation challenges

- Some of the emerging issues related to implementation of projects was the delay in getting authority letters from the Nairobi county government to undertake projects.

Sign


CHAIRMAN NG-CDFC



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

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

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 West NG-CDF is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *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.

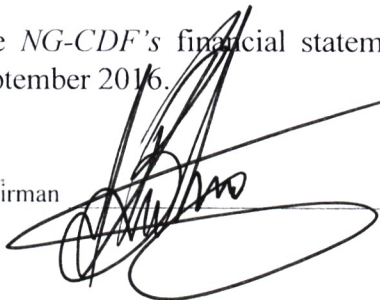
The Accounting Officer in charge of the Embakasi West NG-CDF accepts responsibility for the *NG-CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the *NG-CDF's* financial position as at that date. The Accounting Officer in charge of the Embakasi West 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 West NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *NG-CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *NG-CDF's* financial statements were approved and signed by the Accounting Officer on 14th September 2016.

Chairman



Fund Accounts Manager



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

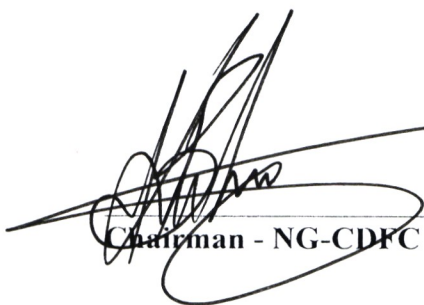
Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	88,279,759.00	79,917,970.60
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		88,279,759.00	79,917,970.60
PAYMENTS			
Compensation of employees	4	1,339,801.80	1,194,200.00
Use of goods and services	5	5,526,957.60	5,710,868.50
Transfers to Other Government Units	6	38,390,499.55	19,920,424.85
Other grants and transfers	7	54,858,062.50	48,395,297.85
Acquisition of Assets	8	-	680,164.00
Other Payments	9	-	-
TOTAL PAYMENTS		100,115,321.45	75,900,955.20
SURPLUS/DEFICIT		(11,835,562.45)	4,017,015.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI WEST NG-CDF financial statements were approved on 14th September 2016 and signed by:


Chairman - NG-CDFC


Fund Account Manager



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Embakasi West Constituency set out on pages 5 to 31, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, summary statement of appropriation 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

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

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. Presentation and Disclosures

1.1 Failure to Disclose Reasons for Material Variances

The summary statement of appropriation on Page 8 reflects material budget utilization differences both for receipts and expenditure items. However, no explanations have been provided for the material variances between the approved budget and the actual receipts and expenditure, respectively contrary to the requirements under Paragraph 1.9.8. of International Public Sector Accounting Standards cash basis of Accounting Reporting Framework.

1.2 Failure to Disclose Other Pending Payables

Contrary to the guidelines issued by the Public Sector Accounting Standards Board pursuant to Section 194 of the Public Finance Management Act, 2012 retention money totalling Kshs.923,907 for some projects completed in 2014/2015 and paid to the contractors in 2015/2016 have not been disclosed. Similarly, retention money for projects completed in the financial year under review have not been disclosed.

Consequently, the financial statements as prepared and presented are not fully IPSAS Cash Basis compliant.

2. Use of Goods and Services

The statement of receipts and payments reflects expenditure of Kshs.5,526,958 on use of goods and services for the year ended 30 June 2016 and as disclosed under Note 5 to the financial statements. However, no detailed ledger has been provided in support of the expenditure. Consequently, the completeness, validity and accuracy of the expenditure of Kshs.5,526,958 cannot be confirmed.

3. Non - Current Assets

Annex 4 to the financial statements reflects non-current assets balance of Kshs.680,164 as at 30 June 2016 (Year 2014/2015 - Kshs.680,164). However, the fixed assets register maintained by the management and made available for audit shows a balance of Kshs.1,278,579 as at 30 June 2016, resulting in an unexplained variance of Kshs.598,415. Consequently, the completeness and accuracy of the reported non-current assets balance of Kshs.680,164 as at 30 June 2016 cannot be confirmed.

4. Discrepancy in Budget Figures

The summary statement of appropriation for the year ended 30 June 2016 reflects under receipts original budget of Kshs.91,553,359 being transfers from National

Government Constituencies Development Fund (NGCDF) Board. However, the Board's budget dated 7 December 2015 indicates an amount of Kshs.72,053,359 resulting in an unexplained variance of Kshs.19,500,000.

5. AIE Disbursements

The statement of receipts and payments reflects receipts of Kshs.88,279,759 being transfers from NGCDF Board during the year under review and as disclosed under Note 1 to the financial statements. Included in this amount are AIEs disbursements for the financial years 2014/ 2015 and 2015/2016 of Kshs.43,279,759 and Kshs.45,000,000, respectively. However, the Fund has not provided a breakdown of specific projects covered by the 2014/ 2015 AIE disbursements. In the circumstances, it has not been possible to confirm whether AIEs disbursements of Kshs.43,279,759 were used for the intended purposes.

6. Procurement of Goods and Services

Contracts for three construction projects and youth training undertaken by the Fund during the year under review were procured using restricted tendering method. However, no documentary evidence has been made available to confirm that conditions for use of restricted tendering were satisfied as required under Section 102 of the Public Procurement and Asset Disposal Act 2015. The details of the contracts are analysed below:-

Contract	Contract Amount (Kshs)	Award Date	Remarks
1. Umoja I Primary School Swimming Pool	18,893,518	30-Aug-16	Award date is outside the financial year
2. Supa Loaf Primary School-3 Classrooms	8,070,944	30-Aug-16	Award date is outside the financial year
3. Umoja I- Olumbori road	4,999,965	17-Feb-2016	Award date is within the financial year
4. Top gear driving School	9,580,000	20-May-2016	Award date is within the financial year
Total	41,544,427		

Umoja 1 Primary School swimming pool and Super Loaf Primary school classrooms construction projects were awarded after 30 June 2016 despite the payments having been made during the year under review. No explanation has been provided for these anomalies.

From the foregoing, it has not been possible to confirm whether value for money has been realized from the contracts valued at Kshs.41,544,427.

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 National Government Constituencies Development Fund- Embakasi West

Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

Other Matter

Budget Performance

(i) In 2015/2016 the Constituency Development Fund reported significant over expenditure on the budget line items analyzed below:-

Line Items	Budgeted Amount (Kshs.)	Actual Amount (Kshs)	Over Expenditure (Kshs.)	% Over Expenditure
Sports	1,872,954	2,534,530	661,576	35
Bursary	23,800,000	39,560,900	15,760,900	66

(ii) Similarly, six line items analyzed below reported significant under expenditure totalling Kshs14,123,903.

Line Item	Budgeted Amount (Kshs)	Actual Amount (Kshs)	Under Expenditure (Kshs)	% Under Expenditure
Compensation of Employees	1,990,600	1,339,802	650,798	33
Use of goods and services	6,250,000	5,526,958	723,042	12
Emergency	5,767,647	-	5,767,647	100
Environment projects	1,872,955	-	1,872,955	100%
Completion of school hall at Busara Pri. School	3,000,000	-	3,000,000	100%
Rehabilitation of toilets at Umoja I and II markets	4,000,000	1,890,539	2,109,461	53
Total	22,881,202	8,757,299	14,123,903	62

Failure to adhere to the budgetary provisions may impact negatively on the achievement of development objectives.



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

Nairobi

18 October 2017

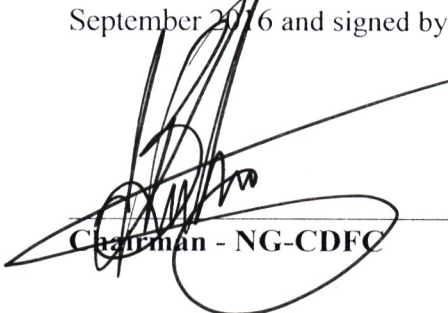
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMBAKASI WEST
CONSTITUENCY**

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

V. STATEMENT OF ASSETS

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,943,722.95	13,779,285.40
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	10C	-	-
TOTAL FINANCIAL ASSETS		1,943,722.95	13,779,285.40
REPRESENTED BY			
Fund balance b/fwd 1st July...2015	11	13,779,285.40	9,762,270.00
Surplus/Deficit for the year		(11,835,562.45)	4,017,015.40
Prior year adjustments	12	-	-
NET LIABILITIES		1,943,722.95	13,779,285.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI WEST NG-CDF financial statements were approved on 14th September 2016 and signed by:


Chairman - NG-CDFC


Fund Account Manager



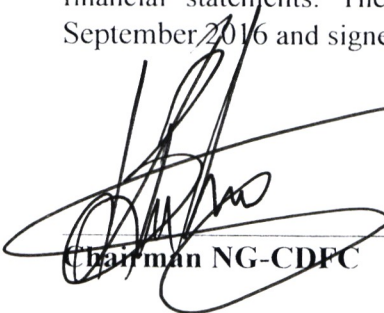
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- EMBAKASI WEST
CONSTITUENCY**

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	88,279,759.00	79,917,970.60
Other Receipts	3	-	-
		88,279,759.00	79,917,970.60
Payments for operating expenses			
Compensation of Employees	4	1,339,801.80	1,194,200.00
Use of goods and services	5	5,526,957.60	5,710,868.50
Transfers to Other Government Units	7	38,390,499.55	19,920,424.85
Other grants and transfers	8	54,858,062.50	48,395,297.85
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
		100,115,321.45	75,220,791.20
Net cash flow from operating activities		(11,835,562.45)	4,697,179.40
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	680,164.00
Net cash flows from Investing Activities		(11,835,562.45)	4,017,015.40
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,835,562.45)	
Cash and cash equivalent at BEGINNING of the year	15	13,779,285.40	9,762,270.00
Cash and cash equivalent at END of the year	16	1,943,722.95	13,779,285.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI WEST NG-CDF financial statements were approved on 14th September 2016 and signed by:


Chairman NG-CDF


Fund Account Manager



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

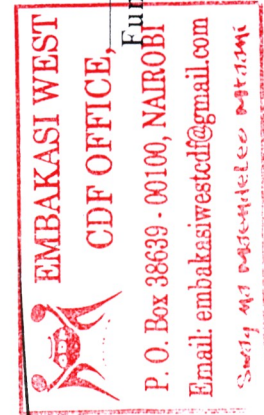
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	91,553,359.00	57,059,044.40	148,612,403.40	102,059,044.40	46,553,359.00	69.00%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
PAYMENTS						
Compensation of Employees	1,989,600.00	1,000.00	1,990,600.00	1,339,801.80	650,798.20	67.00%
Use of goods and services	6,250,000.00	-	6,250,000.00	5,526,957.60	723,042.40	90.00%
Transfers to Other Government Units	21,500,000.00	17,323,759.00	38,823,759.00	38,390,499.55	433,259.45	99.00%
Other grants and transfers	61,813,739.00	39,734,285.40	101,548,024.40	54,858,062.50	46,689,961.90	54.00%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	91,553,339.00	57,059,044.40	148,612,383.40	100,115,321.45	48,497,061.95	67.00%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
 (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The EMBAKASI WEST NG-CDF financial statements were approved on 14th September 2016 and signed by:


 Chairman NG-CDF


EMBAKASI WEST
CDF OFFICE,
 P. O. Box 38639 - 00100, NAIROBI
 Email: embakaswestcdf@gmail.com


 Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *NG-CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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

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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
1330407	Normal Allocation	A790832	26,824,759.00	31,338,211.60	
		A724037	16,455,000.00	5,300,000.00	
		A796417	20,000,000.00	21,639,879.50	
		A820546	10,000,000.00	12,983,928.00	
		A820874	15,000,000.00	8,655,951.50	
1330408	Conditional grants	AIE NO...	-		
		AIE NO...	-		
1330409	Receipt from other Constituency		-		
	TOTAL		88,279,759.00	79,917,970.60	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
3510000	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		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
WEST CONSTITUENCY
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1400000					
3 OTHER RECEIPTS					
Description		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
1410107	Interest Received	-	-		
1410405	Rents	-	-		
1420601	Sale of tender documents	-	-		
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	1,320,201.80	1,194,200.00		
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-NSSF	19,600.00			
2710120	gratuity				
Total		1,339,801.80	1,194,200.00		
2200000					
5 USE OF GOODS AND SERVICES					
Description		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2210100	Utilities, supplies and services	400,000.00	247,231.00		
2210104	Office rent	240,000.00	274,572.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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10200	Communication, supplies and services		400,000.00	100,000.00	
2210300	Domestic travel and subsistence		339,811.50	125,400.00	
2210500	Printing, advertising and information supplies & services		400,000.00	0	
2210600	Rentals of produced assets			300,000.00	
2210700	Training expenses			100,000.00	
2210802	Other committee expenses		1,981,353.50	3,574,478.00	
2210809	Committee allowance		1,500,000.00	700,000.00	
2210900	Insurance Costs				
2211000	Specialised materials and services/strategic plan			240,000.00	
2211100	Office and general supplies and services		250,000.00		
2211200	Fuel ,oil & lubricants			0	
2211300	Other operating expenses/b charges		15,792.60	49,187.50	
2220100	Routine maintenance – vehicles and other transport equipment				
2220200	Routine maintenance – other assets				
	Total		5,526,957.60	5,710,868.50	
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
	Transfers to National Government entities			500,000.00	
2630204	Transfers to primary schools		38,166,344.05	15,161,470.35	
2630205	Transfers to secondary schools		-	4,258,954.50	
2630206	Transfers to Tertiary institutions		-		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
WEST CONSTITUENCY
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2630207	Transfers to Health institutions		224,155.50		
	TOTAL		38,390,499.55	19,920,424.85	
2640000	7 OTHER GRANTS AND OTHER PAYMENTS				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
2640101	Bursary -Secondary		39,560,900.00	5,905,500.00	
2640102	Bursary -Tertiary			3,036,500.00	
2640104	Bursary-Special schools			567,000.00	
2640105	Mocks & CAT				
2640504	water/Sewers		24,934.20		
2640505	Agriculture (food security)				
2640506	Electricity projects			6,648,125.40	
2640507	Security		3,687,526.90	4,939,893.00	
2640508	Roads		5,047,934.60	1,852,927.95	
2640509	Sports		1,136,190.00	2,019,177.00	
2640510	Environment		1,044,696.00	598,205.90	
2640200	Emergency Projects (specify)		1,305,461.40	499,860.00	
2640511	Development - factories- markets and toilets		3,050,419.40	22,328,108.60	
	Total		54,858,062.50	48,395,297.85	
3100000	8 ACQUISITION OF ASSETS				
	Non Financial Assets		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				
3111001	Purchase of Office furniture and fittings			627,395.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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3111002	Purchase of computers ,printers and other IT equipments				
3111005	Purchase of photocopier				
3111009	Purchase of other office equipments				
3111112	Purchase of soft ware				
3130101	Acquisition of intangible assets			52,769.00	
	Total		-	680,164.00	

9 OTHER PAYMENTS

		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
legal fees		-	-	
specify		-	-	
		-	-	
TOTAL		-	-	

10A: Bank Balances (cash book bank balance)

Name of Bank	Account Number	2015- 2016	2014 - 2015	
		Kshs (30/6/2016)	Kshs (30/6/2015)	
<i>Equity bank - NAIROBI WEST</i>		1,943,722.95	13,779,285.40	
		-	-	
		-	-	
Total		1,943,722.95	13,779,285.40	

10B: CASH IN HAND

		2015- 2016	2014 - 2015	
		Kshs (30/6/2016)	Kshs (30/6/2015)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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Reports and Financial Statements
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	Other receipts (specify)		-	-	
				-	
	Total		-	-	
			<i>[Provide cash count certificates for each]</i>		
11: OUTSTANDING IMPRESTS					
	Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	
			Kshs	Kshs	
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
	Total				-
11 BALANCES BROUGHT FORWARD					
			2015 - 2016	2014 - 2015	
			Kshs (1/1/7/2015)	Kshs (1/1/7/2014)	
	Bank accounts		13,779,285.40	16,687,256.00	
	Cash in hand		-	-	
	Imprest		-	-	
	Total		13,779,285.40	16,687,256.00	
			<i>[Provide short appropriate explanations as necessary]</i>		
12 PRIOR YEAR ADJUSTMENTS					
			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
	Bank accounts				
	Cash in hand		-	-	
	Imprest		-	-	
			-	-	
	Total		-	-	
13 OTHER IMPORTANT DISCLOSURES					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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13.1: 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			-	-
13.2: PENDING STAFF PAYABLES (See Annex 2)				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
Senior management			-	-
Middle management			-	-
Unionisable employees			-	-
Others (<i>specify</i>)			-	-
			-	-
13.3: OTHER PENDING PAYABLES (See Annex 3)				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
Amounts due to other Government entities (see attached list)			-	-
Amounts due to other grants and other transfers (see attached list)			-	-
Others (<i>specify</i>)			-	-
			-	-

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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						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 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.	Payment of pending projects – construction of markets, electricity, roads						
8.							
9.							
Sub-Total							
Grand Total						0	

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	
	(Kshs) 2015/16	(Kshs) 2014/15
Land		
Buildings and structures	-	-
Transport equipment		
Office equipment, furniture and fittings	627,395.00	627,395.00
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets	52,769.00	52,769.00
Total	680,164.00	680,164.00

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	
	(Kshs) 2015/16	(Kshs) 2014/15
Land		
Buildings and structures	-	-
Transport equipment		
Office equipment, furniture and fittings	627,395.00	627,395.00
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets	52,769.00	52,769.00
Total	680,164.00	680,164.00

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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TRIAL BALANCE AS AT 30TH JUNE 2016		
	DR	CR
Cash and Cash equivalents		
Bank Balances		13,779,285.40
Cash Balances	-	
Outstanding Imprest	-	
Payments		
Compensation of Employees	1,339,801.80	
Use of goods and services	5,526,957.60	
Transfers to Other Government Units	38,390,499.55	
Other grants and transfers	54,858,062.50	
Acquisition of Assets	-	
Other Payments	-	
Receipts		
Transfers from the Board		88,279,759.00
Proceeds from sale of assets		-
Others receipts		-
Fund Balance b/f	1,943,722.95	
TOTAL	102,059,044.40	102,059,044.40
L		

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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LEDGERS 2015-2016					
1 TRANSFERS FROM CDF BOARD					
RECEIVED FROM	A/E NO	DATE	AMOUNT		
MINISTRY OF PLANNING	A790832	20/08/2015	26,824,759.00		
MINISTRY OF PLANNING	A724037	28/10/2015	16,455,000.00		
MINISTRY OF PLANNING	A796417	23/11/2015	20,000,000.00		
MINISTRY OF PLANNING	A820546	04/12/2015	10,000,000.00		
MINISTRY OF PLANNING	A820874	31/12/2015	15,000,000.00		
TOTAL			88,279,759.00		

3 OTHER REVENUES		
RECEIVED FROM	DATE	AMOUNT
		-
TOTAL		-

4 COMPENSATION OF EMPLOYEES				
PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
JOSEPH ANDAR ATIENO	27/07/2015	01	1733	29,223.00
FRED MUKOMA ARESI	27/07/2015	01	1734	21,607.20
PAUL NJUGUNA NJURU	27/07/2015	01	1735	17,707.20
SALOME WARINGA	27/07/2015	01	1736	21,607.20
NHIF	27/07/2015	01	1739	3,400.00

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY

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COMMISSIONER OF DOMESTIC TAXES	27/07/2015	01	1737	10,655.40
JOSEPH ANDAR	27/08/2015	12	1772	29,223.00
FRED M. ARESI	27/08/2015	12	1773	21,607.20
PAUL NJUGUNA	27/08/2015	12	1774	17,707.20
SALOME WARINGA	27/08/2015	12	1775	21,607.20
PAYE	27/08/2015	12	1776	10,655.40
NHIF	27/08/2015	12	1778	3,400.00
JOSEPH ANDAR	25/09/2015	15	1783	29,223.00
FRED M. ARESI	25/09/2015	15	1784	21,607.20
PAUL NJUGUNA	25/09/2015	15	1785	17,707.20
SALOME WARINGA	25/09/2015	15	1787	21,607.20
PAYE	25/09/2015	15	1788	10,655.40
NHIF	25/09/2015	15	1790	3,400.00
JOSEPH ANDAR	29/10/2015	26	2686	29,223.00
FRED M ARESI	29/10/2015	26	2687	21,607.20
PAUL NJUGUNA	29/10/2015	26	2688	17,707.20
SALOME WARINGA	29/10/2015	26	2689	21,607.20
COMMISSIONER FOR DOMESTIC TAXES	29/10/2015	26	2690	10,655.40
NHIF	29/10/2015	26	2692	3,400.00
COMMISSIONER FOR DOMESTIC TAXES	29/10/2015	26	2693	10,000.00
JOSEPH ANDAR	29/10/2015	39	2718	29,223.00
FRED M ARESI	29/10/2015	39	2719	21,607.20
PAUL NJUGUNA	29/10/2015	39	2720	17,707.20
SALOME WARINGA	29/10/2015	39	2721	21,607.20
PAYE	29/10/2015	39	2722	10,655.60
NHIF	29/10/2015	39	2724	3,400.00
JOSEPH ANDAR	16/12/2015	45	2731	29,223.00
FRED M. ARESI	16/12/2015	45	2732	21,607.20
PAUL NJUGUNA	16/12/2015	45	2735	17,707.20
SALOME WARINGA	16/12/2015	45	2736	21,607.20
COMMISSIONER FOR DOMESTIC TAXES	16/12/2015	45	2737	10,656.00
NHIF	16/12/2015	45	2739	3,400.00
JOSEPH ANDAR	25/01/2016	49	2794	29,223.00

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FRED M. ARESI	25/01/2016	49	2795	21,607.20
PAUL NJUGUNA	25/01/2016	49	2796	17,707.20
SALOME WARINGA	25/01/2016	49	2797	21,607.20
PAYE	25/01/2016	49	2798	10,655.00
NHIF	25/01/2016	49	2800	3,400.00
JOSEPH ANDAR	18/02/2016	60	2960	36,723.20
FRED ARESI	18/02/2016	60	2961	29,107.20
PAUL NJUGUNA	18/02/2016	60	2962	22,707.20
SALOME WARINGA	18/02/2016	60	2963	26,607.20
PAYE	18/02/2016	60	2964	10,655.00
NHIF	18/02/2016	60	2966	3,400.00
JOSEPH ANDAR	18/02/2016	66	3809	29,223.20
FRED M. ARESI	18/02/2016	66	3810	26,607.20
PAUL NJUGUNA	18/02/2016	66	3811	21,707.20
SALOME WARINGA	18/02/2016	66	3812	21,607.20
COMMISSIONER FOR DOMESTIC TAXES	18/02/2016	66	3813	11,655.60
NHIF	18/02/2016	66	3815	3,400.00
JOSEPH ANDER	18/02/2016	69	3872	29,223.00
FRED M. ARESI	18/02/2016	69	3873	21,607.20
PAUL NJUGUNA	18/02/2016	69	3874	17,707.20
SALOME WARINGA	18/02/2016	69	3875	21,607.20
COMMISSIONER FOR DOMESTIC TAXES	18/02/2016	69	3876	10,655.40
NHIF	18/02/2016	69	3878	3,400.00
JOSEPH ANDAR	18/02/2016	74	4134	29,223.00
FRED M. ARESI	18/02/2016	74	4135	21,607.20
PAUL NJUGUNA	18/02/2016	74	4136	17,707.20
SALOME WARINGA	18/02/2016	74	4137	21,607.20
PAYE	18/02/2016	74	4138	10,656.00
NHIF	18/02/2016	74	4140	3,400.00
JOSEPH ANDAR	20/06/2016	88	4172	29,223.20
PAUL NJUGUNA	20/06/2016	88	4174	17,707.20
FRED M. ARESI	20/06/2016	88	4175	21,607.20
SALOME WARINGA	20/06/2016	88	4176	21,607.20

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STEPHEN MWANGI	20/06/2016	88	4177	21,607.20
PAYE	20/06/2016	88	4178	12,998.60
NHIF	20/06/2016	88	4180	4,250.00
TOTAL				1,320,201.80

4 SOCIAL SECURITY BENEFITS

PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
NSSF	27/08/2015	12	1777	1,600.00
NSSF	27/07/2015	1	1738	1,600.00
NSSF	30/09/2015	15	1789	1,600.00
NSSF	29/10/2015	26	2691	1,600.00
NSSF	29/10/2015	39	2723	1,600.00
NSSF	16/12/2015	45	2738	1,600.00
NSSF	25/01/2016	49	2799	1,600.00
NSSF	18/02/2016	60	2965	1,600.00
NSSF	18/02/2016	66	3814	1,600.00
NSSF	18/02/2016	69	3877	1,600.00
NSSF	18/02/2016	74	4139	1,600.00
NSSF	20/06/2016	88	4179	2,000.00
TOTAL				19,600.00

5 USE OF GOODS AND SERVICES

PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
BANK CHARGES	30/08/2015		B/S	7,100.00
E. M. GITHOGORI	17/09/2015	14	1731	100,000.00
FLORIN ENTERPRISES LTD	12/8/2015	4	1747	60,000.00
BANK CHARGES	30/09/2015		B/S	767.60
E. M. GITHOGORI	19/11/2015	36	1852	100,000.00
BANK CHARGES	30/10/2015		B/S	1,980.00
E. M. GITHOGORI	10/12/2015	41	2717	100,000.00
BANK CHARGES	30/11/2015		B/S	550.00

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY

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E. M. GITHOGORI	10/2/2016	52	2729	100,000.00
BANK CHARGES	30/12/2015		B/S	1,820.00
FLORIN ENTERPRISES LTD	16/11/2015	28	2700	60,000.00
E. M. GITHOGORI	10/12/2015	42/43	2703	303,000.00
FLORIN ENTERPRISES LTD	25/01/2016	48	2793	60,000.00
BANK CHARGES	30/12/2015		B/S	330.00
EMBAKASI WEST CDF	25/01/2016	50	2742	680,510.00
BANK CHARGES	29/02/2015		B/S	440.00
BANK CHARGES	31/03/2015		B/S	935.00
E. M. GITHOGORI	30/05/2016	78	3808	100,000.00
BANK CHARGES	31/04/2015		B/S	935.00
E. M. GITHOGORI	30/05/2016	76	2803	100,000.00
FLORIN ENTERPRISES LTD	31/05/2016	75	4133	60,000.00
BANK CHARGES	29/05/2015		B/S	165.00
BANK CHARGES	29/06/2015		B/S	770.00
EMBAKASI WEST CDF	7/10/2015	22	1732	407,000.00
E. M. GITHOGORI	23/06/2016	90	4141	100,000.00
E. M. GITHOGORI	30/06/2016	94	4188	100,000.00
E. M. GITHOGORI	20/11/2015	38	2641	202,064.00
EMBAKASI WEST CDF	7/10/2015	21	1732	286,050.00
E. M. GITHOGORI	14/03/2016	71	2822	226,000.00
EMBAKASI WEST CDF	7/10/2015	20	1732	177,950.00
E. M. GITHOGORI	6/1/2016	46	2741	599,500.00
EMBAKASI WEST CDF	5/2/2016	51	2801	316,155.00
RECAST CAREER	3/6/2016	80	4142	140,000.00
E. M. GITHOGORI	22/06/2016	89	4143	420,000.00
TRIPPLEOS HOTEL LTD	3/6/2016	79	4144	150,000.00
E. M. GITHOGORI	20/11/2015	37	2641	112,936.00
E. M. GITHOGORI	27/06/2016	96	4189	450,000.00
TOTAL				5,526,957.60

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

NATIONAL GOVERNMENT ENTITY - EMBAKASI WEST CONSTITUENCY
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PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
EQUITY BANK (SUPALOAF PRIMARY SCHOOL)	27/06/2016	58	4231	8,500,000.00
GEKAH ENTERPRISES LTD	30/09/2015	13	1780	1,234,613.70
COMMISSIONER OF DOMESTIC TAXES	30/09/2015	13	1781	71,091.00
UMOJA 1 PRIMARY SCHOOL	29/02/2016	58	2824	10,000,000.00
Unity Primary School re-painting CDF project	17/02/2016	54	2825	2,000,000.00
EQUITY BANK (BUSARA PRIMARY SCHOOL)	27/06/2016	58	4230	3,000,000.00
EQUITY -stone ridge limited	14/07/2015	O3	1740	1,235,662.90
6% CDT-stone ridge limited	14/07/2015	O3	1741	71,151.40
EQUITY -stone ridge limited	14/07/2015	O2	1743	1,437,960.00
EQUITY -stone ridge limited	14/07/2015	O2	1744	82,800.00
LIHN INVESTMENT LTD (RETENTION)	29/02/2016	64	2970	41,230.55
SPOBU SERVICES LTD RETENTION)	30/10/2015	25	2707	49,984.00
TIMTI AGENCIES	30/10/2015	25	2708	99,992.00
SWAMMY INVESTMENT LTD	30/10/2015	025	2702	224,155.50
JD ELECTRICAL SUPPLIERS	30/05/2016	72	4131	49,839.00
LYCONETTE GENERAL SUPPLIERS	30/05/2016	73	4132	49,967.00
EQUITY BANK (UMOJA 1 PRIMARY)	27/06/2016	91	4229	10,000,000.00
STONERIDGE LIMITED	27/06/2016	84	4164	68,779.70
GEKAH ENTERPRISES	27/06/2016	58	4163	68,721.30
STONERIDGE LIMITED	27/06/2016	58	4161	80,040.00
STONERIDGE LIMITED	27/06/2016	58	4162	24,511.50
TOTAL				38,390,499.55

8 OTHER GRANTS AND PAYMENTS				
PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
BURSARY-SECONDARY/ UNIVERSITY/ TERTIARY	01/07/15-30/06/16	VARIOUS	1791-1851; 1891-2658; 2704-4130; 4171	39,560,900.00
EQUITY BANK LTD (PRUDENT REAL ESTATE LTD)	29/02/2016	68	3816	4,491,348.20

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COMMISSIONER FOR DOMESTIC TAXES	29/02/2016	68	3817	258,618.90
MICLIN INVESTMENT LTD	30/08/2015	011	1764	180,057.60
COMMISSIONER OF DOMESTIC TAXES	27/06/2016	011	4200	10,365.00
MICLIN INVESTMENT CO LTD	29/02/2016	056	2804	107,544.90
SCARLET KENYA LIMITED	19/11/2015	032	2705	960,319.00
COMMISSIONER FOR DOMESTIC TAXES	19/11/2015	032	2706	52,381.00
EMBAKASI WEST CDF	25/01/2016	50	2742	123,490.00
GIGAWAKI TRADERS LTD	14/08/2015	08	1752	898,275.90
EQUITY BANK LTD (STRUMECH ENG & CON)	27/06/2016	58	4168	1,344,440.50
COMMISSIONER FOR DOMESTIC TAXES	27/06/2016	58	4169	77,415.00
EMBAKASI WEST CDF	5/2/2016	51	2801	83,845.00
GIGAWAKI TRADERS	29/02/2016	55	2805	50,000.00
MSINGI BORA BUILDERS AND CONT	30/08/2015	05	1749	470,800.00
COMMISSIONER OF DOMESTIC TAXES	30/08/2015	05	1750	25,680.00
MSINGI BORA BUILDERS AND CONT	30/08/2015	06	1748	99,963.00
TIMTI AGENCIES	30/08/2015	07	1755	236,500.00
COMMISSIONER OF DOMESTIC TAXES	30/08/2015	07	1756	12,900.00
EQUITY BANK LIMITED (HAPA NA HAPA ENTERPRISES)	29/02/2016	059	2855	2,155,012.30
COMMISSIONER FOR DOMESTIC TAXES (VAT)	29/02/2016	059	2856	124,089.00
KICHAKANI ENTERPRISES	29/02/2016	053	2802	106,090.70
MWARURI BUILDING CONTRACTORS	30/08/2015	010	1761	609,101.10
MWARURI BUILDING CONTRACTOR	30/10/2015	025	2701	74,956.30
COMMISSIONER OF DOMESTIC TAXES	27/06/2016	10	4199	35,073.00
MWARURI BUILDING CONTRACTOR(RETENTION)	29/02/2016	043	2969	33,903.90

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DADEZ VENTURES	30/12/2015	014	2725	99,974.60
DAJMERT ENTERPRISES LTD	42552	044	2730	199,926.00
TIMTI AGENCIES(RETENTION)	29/02/2016	61	2967	24,934.20
CHASCOH ENTERPRISES	20/06/2016	85	4165	987,816.00
COMMISSIONER FOR DOMESTIC TAXES	20/06/2016	85	4166	56,880.00
KICHAKANI ENTERPRISES	30/08/2015	09	1757	787,022.60
TIMTI AGENCIES	30/12/2015	40	2726	448,789.40
COMMISSIONER FOR DOMESTIC TAXES	27/06/2016	40	4198	25,842.00
KICHAKANI ENTERPRISES LTD (RETENTION)	29/02/2016	62	2968	43,807.40
TOTAL				54,858,062.50

10 ACQUISITION OF ASSETS

PAYEES NAME	DATE	PV NO	CHEQUE NO	AMOUNT
TOTAL				-