Public Disclosure Authorized

Public Disclosure Authorized

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2016

Table 3: Statement of Receipts and Payments for the Period Ended 30th June 2016

	Note	2015/2016	2014/2015	Cumulative to-date
		Kshs	Kshs	Kshs
RECEIPTS				
Transfer from Government entities	8.2	81,586,990	54,344,470	137,227,659
Proceeds from domestic and foreign grants	8.3			
Loan from external development partners	8.4	493,440,882	19,893,020	625,364,941
Miscellaneous receipts	8.5	-	-	-
TOTAL RECEIPTS		**575,027,872**	**74,237,490**	**762,592,600**
PAYMENTS				
Compensation of employees	8.6	43,016,954	3,748,380	46,936,733
Purchase of goods and services	8.7	301,360,103	53,218,330	359,151,053
Social security benefits	8.8			
Acquisition of non-financial assets	8.9	137,381,306	7,498,950	240,512,142
Transfers to Other Government Entities	8.10	-	19,299,996	19,299,996
Other grants and transfers and payments	8.11	-		-
TOTAL PAYMENTS		**481,758,363**	**83,765,656**	**665,899,924**
SURPLUS/DEFICIT FOR THE YEAR		**93,269,509**	**(9,528,166)**	**83,741,343**

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

Principal Secretary

Date 28/9/2016

Project Team Leader

Date: 28/9/2016

5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2016

Table 4: Financial Assets

Cash and Cash Equivalents	Note	2015/2016 Kshs	2014/2015 Kshs
Bank Balances	8.12A	93,763,376	791,527
Cash Balances	8.12B	-	-
Cash Equivalents	8.12C	-	-
Imprests and Advances	8.12D	2,929,300	2,631,640
TOTAL FINANCIAL ASSETS		**96,692,676**	**3,423,167**
REPRESENTED BY:			
Cash and cash equivalents b/fwd.	**8.13**	3,423,167	-
Surplus/Deficit for the year		93,269,509	3,423,167
Prior year adjustments	**8.14**	-	-
NET FINANCIAL POSITION		**96,692,676**	**3,423,167**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2016.

6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2016

Table 5: Cash flow

	Note	2015/2016	2014/2015
Receipts for operating income			
Transfer from Government entities	**8.2**	81,586,990	54,344,470
Proceeds from domestic and foreign grants	**8.3**		
Loan from external development partners	**8.4**	493,440,882	19,893,020
Miscellaneous receipts	**8.5**	-	
Payments for operating expenses			
Compensation of employees	**8.6**	(43,016,954)	(3,748,380)
Purchase of goods and services	**8.7**	(301,360,103)	(53,218,330)
Social security benefits	**8.8**	-	
Other grants and transfers	**8.10**	-	(19,299,996)
Other payments	**8.11**	-	
Net cash flow from operating activities		**230,650,815**	**(2,029,216)**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	**8.9**	(137,381,306)	(7,498,950)
Net cash flows from Investing Activities		**(137,381,306)**	**(7,498,950)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings		-	
Net cash flow from financing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENT		**93,269,509**	**(9,528,166)**
Cash and cash equivalent at BEGINNING of the year		**3,423,167**	**12,951,333**
Cash and cash equivalent at END of the year		**96,692,676**	**3,423,167**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016.

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Table 6: Comparative Budget and Actual Amounts

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	a	b	c=a+b	d	e=d-c	f=e/c %
Receipts						
Transfer from Government entities	90,000,000.00	2,005,774.00	92,005,774.00	81,586,990	(10,418,783.96)	-11%
Proceeds from domestic and foreign grants						
Proceeds from borrowings	1,800,000,000.00	(1,325,533,774.00)	474,466,226.00	493,440,882	(18,974,656.00)	4%
Miscellaneous receipts						
Total Receipts	**1,890,000,000.00**	**(1,323,528,000.00)**	**566,572,000.00**	**575,027,872.47**	**(8,555,872.00)**	**2%**
Payments						
Compensation of employees	111,355,440.00	(60,981,053.00)	50,374,387.00	43,016,954	(7,357,433.00)	-15%
Purchase of goods and services	896,941,032.00	(619,319,503.00)	277,621,529.00	301,360,103	23,738,574.00	9%
Social security benefits			-	-		
Acquisition of non-financial assets	881,703,528.00	(643,227,444.00)	238,476,084.00	137,381,306	(101,094,778.00)	-42%
Transfers to other government entities			-			0%
Other grants and transfers			-			
Other payments			-			
Total Payments	**1,890,000,000.00**	**(1,323,528,000.00)**	**566,472,000.00**	**481,758,363**	**(84,713,637.00)**	**-15%**

Note: The budget utilisation/performance differences in the last column are explained under Budget Performance to these financial statements.

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1 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 Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Project and all values are rounded to the nearest one Shilling. The accounting policies adopted have been consistently applied to all of 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 out by the Project.

i. **Recognition of revenue and expenses**

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

ii. **In-kind donations**

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

iii. **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/period. 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 had not been surrendered or accounted for at the end of the financial year/period.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv. **Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year/period arising from contracted goods or services during the year/period or in past years/periods. As pending bills do not involve the payment of cash in the reporting period, they are simply disclosed as an Annex to the financial statements. 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.

v. **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 Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

vi. **Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

vii. **Comparative figures**

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

viii. **Subsequent events**

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

8.2 RECEIPTS FROM GOVERNMENT OF KENYA

These represent counterpart funding and other receipts from government as follows:

	2015/2016	2014/2015	Cumulative to-date
	Kshs	Kshs	Kshs
Counterpart funding through Ministry xxx			
Counterpart funds Quarter 1	-	1,296,199	1,296,199
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
Other transfers from government entities			
Ministry of ALF (SDL)	81,586,990	54,344,470	135,931,460
Ministry of ALF (SDL Imprests)	-	-	-
Agency	-	-	-
Appropriations-in-Aid	-	-	-
	81,586,990	55,640,669	137,227659

8.3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2015 we received grants from donors as detailed in the table below:

Table 7: Grant Receipts

Name of Donor	Date received	Amount received in donor currency	Grants received in cash Kshs	Grants received as direct payment*	Grants received in kind	Total amount in Kshs Kshs
Grants Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-				-	-
Grants Received from Multilateral Donors (International Organizations)						
Insert name of international organization	-				-	-
Grants Received from Local Individuals and organizations						
Insert name of individual or local organization	-				-	-
Total					-	-

8.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2016 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Table 8: Loan Receipts

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs		Cumulative to date
					FY 2015/16	2014/2015	
			Kshs	Kshs	Kshs	Kshs	Kshs
Loans Received from Bilateral Donors (Foreign Governments)							
African Development Bank	-	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organizations)							
IDA/World Bank - Transferred to KES A/C	June 2016	4,833,956	465,033,341	28,373,926	493,407,267	19,367,250	624,805,556
IDA/World Bank - USD A/C	June 2016	332	33,631	-	33,631	525,770	559,401
Total		**4,834,288**	**465,066,972**	**28,373,926**	**493,440,898**	**19,893,020**	**625,364,957**

8.5 MISCELLANEOUS RECEIPT

Item Description	FY 2015/2016 Kshs	FY 2014/2015 Kshs	Cumulative to date Kshs
Property income			
Sales of goods and services			
Administrative fees and charges			
Fines, penalties and forfeitures			
Voluntary transfers other than grants			
Other receipts not classified elsewhere			
Totals	----------	----------	----------
	======	======	======

8.6 COMPENSATION OF EMPLOYEES (Continued)

Table 9: Compensation of Employees

	2015/2016 Kshs	2014/2015 Kshs	Cumulative to date
Basic salaries of permanent employees	-	-	-
Basic wages of temporary employees	43,016,954	3,919,779	46,936,733
Personal allowances paid as part of salary	-	-	-
Personal allowances paid as reimbursements	-	-	-
Personal allowances provided in kind	-	-	-
Pension and other social security contributions		-	
Compulsory national social security schemes	-	-	-
Compulsory national health insurance schemes	-	-	-
Social benefit schemes outside government	-	-	-
Other personnel payments	-	-	-
Total	43,016,954	3,919,779	46,936,733

8.7 PURCHASE OF GOODS AND SERVICES

	2015/2016 Kshs	2014/2015 Kshs	Cumulative to-date Kshs
Utilities, Supplies And Services			
Communication, Supplies And Services	12,733,127	4,392,234	17,125,361
Domestic Travel And Subsistence	213,881,620	28,834,085	243,251,285
Foreign Travel And Subsistence	6,552,134	1,565,600	8,670,783
Printing, Advertising And	-		
Information Supplies & Services	23,735,670	1,819,385	26,256,869
Rentals Of Produced Assets	-		
Training Expenses	7,844,368	4,716,591	12,613,159
Hospitality Supplies And Services	3,678,811	4,804,390	26,256,869
Insurance Costs			
Specialised Materials And Services			
Other Operating Expenses		284,878	1,899,487
Contracted Professional Services	10,950,905	-	10,950,905
Pre-Feasibility, Feasibility And Appraisal Studies			
Routine Maintenance And Fuel Vehicles And Other Transport Equipment	21,232,981	6,801,167	28,492,558
Routine Maintenance Other Assets	750,487	-	922,917
Exchange Rate Losses/Gains (Net)	-	-	-
Total	**301,360,103**	**53,218,330**	**359,151,053**

8.8 SOCIAL SECURITY BENEFITS

	2015/2016 Kshs	2014/2015 Kshs	Cumulative to-date Kshs
Government pension and retirement benefits	-	-	-
Social security benefits in cash and in kind	-	-	-
Employer social benefits in cash and in kind	-	-	-
	-	-	-

8.9 ACQUISITION OF NON-FINANCIAL ASSETS

Table 10: Acquisition of Non-Financial assets

	2015/2016	2014/2015	Cumulative to date
	Kshs	Kshs	Kshs
Purchase of buildings	-	-	-
Construction of buildings	-	-	-
Refurbishment of buildings	39,870,423	-	39,870,432
Construction of roads	-	-	-
Construction of civil works	25,945,717	-	25,945,717
Overhaul & refurbishment of construction and civil works	-	-	-
Purchase of vehicles & other transport equipment	-	-	16,881,359
Overhaul of vehicles & other transport equipment	-	-	-
Purchase of household furniture & institutional equipment	-	-	-
Purchase of office furniture & general equipment	10,868,345	7,498,950	18,367,295
Purchase of specialised plant, equipment and machinery	21,558,950	-	23,003,830
Rehabilitation & renovation of plant, equipment & machinery	-	-	-
Purchase of certified seeds, breeding stock and live animals	234,820	-	234,820
Research, studies, project preparation, design & supervision	-	-	-
Purchase of Computers and ICT Equipment	38,903,052	-	49,897,802
Rehabilitation of civil works	-	-	-
Acquisition of strategic stocks	-	-	-
Acquisition of land	-	-	-
Acquisition of other intangible assets	-	-	-
	137,381,306	**7,498,950**	**240,512,142**

8.10 Transfers to other Government Entities

During the 12 months to 30 June 2016, we transferred funds to reporting government entities as shown below:

Table 11: Transfers to other Government Entities

	Amount Transferred 2015/2016 Kshs	Expenditure Incurred 2014/2015 Kshs	Cummulative To date Kshs
Transfers to National Government entities			
MALF - SDL- Ngong Vet Farm	-	3,000,000	3,000,000
MALF - SDL- LIC Mogotio and Sheep and Goat station Kimose	-	16,300,000	16,300,000
TOTAL	=	**19,300,000**	**19,300,000**

Expenditure Analysis by Other Government Entities

8.10a Purchase of Goods and Services

Table 12: Purchase of Goods and Services

	SDL- Ngong Vet Farm Kshs.	SDL- LIC Mogotio and Sheep and Goat station Kimose Kshs.	Cummulative to date Kshs.
Domestic Travel	0	0	79,100
Printing, Advertising and Information			239,833
Hospitality			211,670
Specialized material and Services			6,215,660
Other Operating expenses			10,000
Maintenance of Motor Vehicle	0	0	1,193,668
Maintenance of Other assets	0	0	8,500
	0	**0**	**7,958,431**

8.10b Acquisition of Non-Financial assets

Table 13: Acquisition of Non-Financial assets

	SDL- Ngong Vet Farm	SDL- LIC Mogotio and Sheep and Goat station Kimose	Total
	Kshs.	Kshs.	Kshs.
Purchase of Specialized Plant	0	0	946,000
Construction of Civil Works	0	0	9,990,0000
	0	**0**	**10,936,000**

8.10c Compensation of Employees

Table 14: Compensation of Employees

	SDL- Ngong Vet Farm	SDL- LIC Mogotio and Sheep and Goat station Kimose	Total
	Kshs.	Kshs.	Kshs.
Basic Wages		0	405,565
		0	19,299,996
Total Expenditures	**3,000,000**	**16,299,996**	**19,299,996**

8.11 Other grants and transfers and payments

	2015/16	2014/2015	Cumulative to-date
	Kshs	Kshs	Kshs
Grants for scholarships	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-
Miscellaneous expenditure	-	-	-
Total	-	-	-

8.12 CASH AND CASH EQUIVALENTS C/FWD

Table 15: Cash and Cash Equivalents C/FWD

	2015/16 Kshs	2014/2015 Kshs
Bank accounts (Note 12A)	93,763,393	791,527
Cash in hand (Note 12B)	-	-
Cash equivalents (short-term deposits) (Note 12C)		-
Outstanding imprests and advances (Note 12D)	2,929,300	2,631,640
Total	**96,692,693**	**3,423,167**

8.12A Bank Accounts

	2015/2016 Kshs	2014/2015 Kshs
Foreign Currency Accounts		
I AND M Bank Limited [A/c No 0100771271211)		
Central Bank of Kenya [A/c No	33,631	525,770
Kenya Commercial Bank [A/c No……]	-	-
Co-operative Bank of Kenya [A/c No……]	-	-
Others (*specify)*	-	-
Total Foreign Currency balances	**33,631**	**525,770**
Local Currency Accounts		
Central Bank of Kenya [A/c No 1000216395)	90,048,866	225,076
Kenya Commercial Bank [A/c No……]	-	-
Co-operative Bank of Kenya [A/c No……]	-	-
Others (Various County Project Bank Accounts at Equity Bank*)*	3,680,895	40,681
Others (Other Government Entities)	-	4
Total local currency balances	**93,729,761**	**265,757**
Total bank account balances	**93,763,393**	**791,527**

8.12B Cash in hand

	2015/2016 Kshs	2014/2015 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (*specify)*	-	-
TOTAL	-	-

8.12C Cash equivalents (short-term deposits)

	2015/2016 Kshs	2014/2015 Kshs
Kenya Commercial Bank [A/C No……]		-
Co-Operative Bank of Kenya [A/C No……]		-
Others (*Specify)*		-

8.12D Outstanding Imprests and Advances

Table 16: Outstanding Imprests and Advances

Name Of Officer Or Institution	*Amount Taken*	*Due Date of Surrender*	*Amount Surrendered*	*Balance 2015/2016*	*Balance 2014/2015*
VARIOUS	-		-		2,631,640.00
DR WYCLIFF	1,199,000			1,199,000	
MUREKEFU ELIZABETH	682,900			682,900	
MUTISYA GARISSA	20,000			20,000	
JUDY	859,400			859,400	
GACHORA MOSES	168,000			168,000	
MWANGI TOTALS	**2,929,300**			**2,929,300**	**2,631,640.00**

8.13 PENDING BILLS (Annex 2A)

	2015/2016 Kshs	2014/2015 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	7,439,630
Supply of services	3,651,787	5,392,125
TOTAL	**3,651,787**	**12,831,755**

8.14 PENDING STAFF BILLS (Annex 2B)

	2015/2016 Kshs	Cumulative to 2015 Kshs
Permanent employees - management		-
Permanent employees - others	3,020,000	4,876,471
Temporary employees		2,047,694
TOTAL	3,020,000	6,924,165
GRAND TOTAL	**6,671,787**	**19,755,920**

8.15 OTHER PENDING PAYABLES (Annex 2C)

	2015/2016 Kshs	Cumulative to 2015 Kshs
Amounts due to national government entities	-	-
Amounts due to county government entities	-	-
Amounts due to third parties	-	-
Others (specify)	-	-
	-	-
	-	-

9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management Comments**	**Focal Point person to resolve the issue** ***(Name and designation)***	**Status:** ***(Resolved / Not Resolved)***	**Timeframe:** ***(Put a date when you expect the issue to be resolved)***
1.	The project management has not opened a bank account for receiving GOK (Government of Kenya) counterpart funds	We applied for authority to open a GOK counterpart funds account from the National Treasury on 10th September,2015 vide our letter (MLD/AC/EECC/CBK/VOL. 1/161). WE ARE STILL WAITING FOR THE National Treasury response. Once received, the recommendation will be implemented. The project will hence forth be operated as per the treasury circular on the same by the following signatories i. Project Team Leader ii. Head of Accounting Unit iii. Project Accountant	Head of Accounting Unit	Not resolved	

Principal Secretary

20-12-16

Date

Project Team Leader

23/8/2016

Date

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilisation Variance	% of Utilisation Variance to Final Budget	Comments on Variance
	a	b	c=a-b	d=c/a %	
RECEIPTS DURING THE YEAR/PERIOD					
Government of Kenya	92,005,774	81,586,990	10,418,784	11%	
External financing	474,466,226	493,440,882	(18,974,656)	(4%)	
In-kind donations	-	-	-	-	
Miscellaneous receipts			-	-	
Total receipts	566,572,000	575,027,872	(8,555,872)	-2%	
PAYMENTS DURING THE YEAR/PERIOD					
Compensation of employees	50,374,387	43,016,954	7,357,433	15%	
Pension and other social security contributions	-	-		-%	
Purchase of goods and services	277,621,529	301,360,103	(23,738,574)	(9)%	
Social security benefits	238,476,084	137,381,306	101,094,778	(42)%	
Acquisition of non-financial assets	-		-	-	
Transfers to other government entities	-		-	-	
Exchange rate losses/(gains) - net	-		-	-	
Total payments	566,472,000	481,758,363	84,713,637	15%	

Explanation on variance beyond 50%

(i) – Inconclusive procurement process with the donor
(ii) - Delays in clearing of documents submitted for review by world bank
(iii)– Most of the employees were budgeted for to be paid by donor funds were paid by government funds which were not recognised in the financial statements
(iv) – The allowances that were proposed for the officers working under the project were reduced by 300%
(v) – Slow processing procedure for project transactions by the parent ministry
(vi) – Some services were to be carried out together with Co-implementing countries (Republic of Uganda and the federal republic of Ethiopia, both of whom were not effective

ANNEX 2A - ANALYSIS OF PENDING BILLS

	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				
Sub-Total				
Supply of services				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015/2016	Outstanding Balance 2014/2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of goods						
VAIOUS					6,484,630	
Sub-Total					**6,484,630**	
Supply of services						
VARIOUS					**3,415,204**	
Vision Institute	70,000			70,000		
KENYA AGRIC &LIVESTOCK RESEARCH ORG	95,000			95,000		
KENYA SCH OF GOVT	129,400			129,400		
TITO KODIAGA-FEB	800,345			800,345		
BLAISE P OKONYI	21,000			21,000		
DR NICHOLAS O. AYORE	315,690			315,690		
RICHARD LANGAT	12,600			12,600		

SHABAAN KIPKOECH	12,600		12,600	
LISPER BOSIBORI	164,853		164,853	
JACQUELINE ALUORA	10,692		10,692	
ANDREW KENYUTI	17,122		17,122	
MAURICE OUMA	66,000		66,000	
DIDACUS ITYENG	16,800		16,800	
SUSAN A. MC'LIGEYO	25,900		25,900	
ESTHER NDUTA	18,900		18,900	
PANCRAS NGATI	28,000		28,000	
RAJAB OBAMA	28,000		28,000	
DIDACUS ITYENG	34,500		34,500	
MICHAEL WAMBUU	27,817		27,817	
EPHANTUS NJERU	25,200		25,200	
KENYA SCHOOL OF GOVERNMENT	943,080		943,080	
KENYA SCH OF GOVT	140,360.00		140,360.00	
SALLY CHEPKOI	25,000.00		25,000.00	
BLAISE P OKONYI	21,020.00		21,020.00	
MILDRED NGANGA	39,400.00		39,400.00	
TOYOTA KENYA LIMITED	57,508.00		57,508.00	
VARIOUS	505,000.00		505,000.00	
Sub-Total	**3,651,787**		**3,651,787**	**3,415,204**
Grand Total	**3,651,787**			**9,899,834**

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2015/2016 d=a-c	Outstanding Balance 2014/2015	Comments
Permanent Employees - Management							
Sub-Total							
Permanent Employees - Others							
RPLRP ALLOWANCES						6,663,560	
VARIOUS-JUNE		1,510,000			1,510,000		
VRIOUS-MAY		1,510,000			1,510,000		
Sub-Total		3,020,000			3,020,000	6,663,560	
Temporary employees							
Sub-Total							
Others (*specify*)							
Sub-Total							
Grand Total							

ANNEX 2C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
Sub-Total							
Amounts due to County Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to Third Parties							
3.							
4.							
Sub-Total							
Others (*specify*)							
5.							
6.							
Sub-Total							
Grand Total							

TRIAL BALANCE AS AT 30TH JUNE 2016

	DEBIT	CREDIT
Transfer From government entities		**81,586,990**
Loan from external partners		**493,440,898**
Compensation of employees	**43,016,954**	
Purchase of goods and services	**301,360,103**	
Acquisition of non-financial assets	**137,381,306**	
Bank balance	**93,763,392**	
Imprests and advances	**2,929,300**	
Cash and cash equivalent carried forward		**3,423,167**
	578,451,055	**578,451,055**