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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
ALEGO USONGA CONSTITUENCY
FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
ALEGO USONGA 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 –
ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013. In February 2015 the CDF Act was declared unconstitutional and a new Act enacted in December, 2015 but came into force on 19th February, 2016, being the National Government Constituencies Development Fund 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 AlegoUsonga Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(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	Mr. Yusuf Mbuno
2.	A.I.E holder	Mr. Dalmas O. Ndonga
3.	Accountant	Mr. Benjamin Otwoko

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of AlegoUsonga Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Entity Headquarters

Siaya Farmers Building
Siaya Town

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(f) ALEGO USONGA NG-CDF Contacts

P. O Box 34 – 40600
Siaya Farmers Building
Siaya, Kenya

(g) ALEGO USONGA NG-CDF Bankers

Constituency NGCDF main banker;
Equity Bank
Siaya Branch
Account No.0970261192689

(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. 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 AlegoUsongaNG-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 AlegoUsongaNG-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 AlegoUsongaNG-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 AlegoUsongaNG-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 28/09 2016.



David Oduor Ohas
Chairman -NG-CDFC



Dalmas O Ndong'a
Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-ALEGO USONGA 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 - Alego Usonga Constituency set out on pages 4 to 34, which comprise the statement of receipts and payments for the year ended 30 June 2016, and the statement of financial assets, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya 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 (ISSAIs). 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

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

of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Funds'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

Irregular Procurement of Works

Included in other grants and transfers figure of Kshs.30,381,470 is Kshs.9,046,000 spent on security which in turn includes Kshs.4,200,000 for construction works at Nyadorera Police and Tingwangi Police bases. The procurement for the works was done through quotations contrary to Section 105(a) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use requests for quotations when the estimated value of goods, works or non consultancy services being procured is less than or equal to the prescribed maximum value of Kshs.3,000,000 for using requests for quotations. The procurement for the works at Nyadorera Police Base was awarded at contract price of Kshs.6,217,323 and Tingwangi Police Base at Kshs.5,542,340.

The management was therefore in breach of the law.

Qualified Opinion

In my opinion, except for the effects of the matter 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 - Alego Usonga 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. Project Verification

During the year under review, ten (10) projects costing Kshs.32,715,267 were physically verified in the month of June 2017. Eight (8) of the projects had been completed and were in use and two (2) were ongoing as detailed below;

	Project Name	Activity	Budget (Kshs)	Level of Completion %	Observation
1	CDF Office block	Construction to completion	16,440,583	100	Complete and in use.
2	Solar Lighting	10 No. Lighting masts	2,825,000	100	Complete and in use.
3	Nina Borehole	Drilling and equipping	1,700,000	100	Complete
4	Nyadorera Police Base	Construction of Police base	2,100,000	60	Ongoing
5	Tingwangi Police Base	Construction of police base	2,100,000	60	Ongoing
6	Boro Chiefs Camp	Construction of Chiefs camp	2,499,684	100	Complete and in use.
7	Barding Boys High School(WP)	Completion of Bore Hole	1,000,000	100	Complete and in use.
8	Agage Primary School	Construction of 2 Class rooms	1,750,000	100	Complete and in use.
9	Naaman Akumu Primary School	Construction of 2 class rooms	1,700,000	100	Complete and in use.
10	Uranga Fertilizer Store	Construction of fertilizer store	600,000	100	Complete and in use.
	Total		32,715,267		

2. Budget Analysis

A comparison of budget and actual figures indicates that the Constituency had budgeted to spend Kshs.203,103,408 on various transfers and projects while the actual expenditure was Kshs.91,571,825 as shown below;

Item	Budget (Kshs)	Actual (Kshs)	Under Expenditure (Kshs)
Payments			
Compensation of Employees	2,136,173	1,243,349	892,824
Use of Goods and Services	11,429,828	8,954,662	2,475,166
Transfer to other Government Units	75,058,954	32,351,953	42,707,001
Other grants and transfers	84,578,453	30,381,470	54,196,983
Acquisition of Assets	27,500,000	16,440,583	11,059,417
Other Payments	2,400,000	0	2,400,000
Total	203,103,408	89,372,017	113,731,391

It is noted from the above that the management underspent a total of Kshs.113,731,391 on six (6) expenditure items.

Transfer to other government units had the largest under expenditure of Kshs.54,196,983.

Failure to absorb budget allocation is likely to deny the residents of the constituency the desired services.

3. Previous Year Matters

The Constituency did not indicate the status and follow up of audit issues reported in the previous year in the financial statements as required by Public Sector Accounting Standards Board Reporting Template.

4. Receivables

The statement of financial assets reflects receivables balance of Kshs.868,700 classified as cash and cash equivalents contrary to accounting policy No.4.



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

Nairobi

12 January 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	118,980,738.00	98,215,729.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		118,980,738.00	98,215,729.00
PAYMENTS			
Compensation of employees*	4	1,243,349.00	1,350,684.00
Use of goods and services	5	8,954,662.00	6,521,570.00
Transfers to Other Government Units	6	32,351,953.00	38,952,820.00
Other grants and transfers	7	30,381,470.00	49,169,406.00
Acquisition of Assets	8	16,440,583.00	1,040,800.00
Other Payments	9	0	680,012
TOTAL PAYMENTS		89,372,017.00	97,715,292.00
SURPLUS/DEFICIT		29,608,721.00	500,437.00

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

David Oduor Ohas
 Chairman –NG-CDFC

Dalmas O Ndong'a
 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – ALEGO
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IV. STATEMENT OF ASSETS

STATEMENT OF FINANCIAL ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	51,979,714	22,167,093
Cash Balances (cash at hand)	10B	-	-
		51,979,714	22,167,093
Receivables	11	868,700.00	1,072,600.00
TOTAL FINANCIAL ASSETS		<u>52,848,414</u>	<u>23,239,693</u>
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	23,239,693	22,739,257
Surplus/Deficit for the year		29,608,721	500,436
Prior year adjustments	14	-	-
NET LIABILITIES		<u>52,848,414</u>	<u>23,239,693</u>

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


 David Oduor Ohas
 Chairman –NG-CDFC


 Dalmas O Ndong'a
 Fund Account Manager

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V. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	118,980,738	98,215,729
Other Receipts	3	-	-
		118,980,738	98,215,729
Payments for operating expenses			
Compensation of Employees	4	1,243,349	1,350,684
Use of goods and services	5	8,954,662	6,521,570
Transfers to Other Government Units	6	32,351,953	38,952,821
Other grants and transfers	7	30,381,470	49,169,406
Other Payments	9	-	680,012
		72,931,434	96,674,493
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		46,049,304	1,541,236
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	16,440,583	1,040,800
Net cash flows from Investing Activities		16,440,583	1,040,800
NET INCREASE IN CASH AND CASH EQUIVALENT		29,608,721	500,436
Cash and cash equivalent at BEGINNING of the year	13	23,239,693	22,739,257
Cash and cash equivalent at END of the year		52,848,414	23,239,693

VI. 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	122,955,577	80,147,831	203,103,408	141,147,831	61,955,577	69.5%
Proceeds from Sale of Assets					-	
Other Receipts	-				-	
TOTAL	122,955,577	80,147,831	203,103,408	141,147,831	61,955,577	69.5%
PAYMENTS						
Compensation of Employees	1,736,173	400,000	2,136,173	1,243,349	892,824	58.2%
Use of goods and services	7,429,828	4,000,000	11,429,828	8,954,662	2,475,166	78.3%
Transfers to Other Government Units	45,058,954	30,000,000	75,058,954	32,351,953	42,707,001	43.1%
Other grants and transfers	47,830,622	36,747,831	84,578,453	30,381,470	54,196,983	35.9%
Acquisition of Assets	18,500,000	9,000,000	27,500,000	16,440,583	11,059,417	59.8%
Other Payments	2,400,000	-	2,400,000		2,400,000	
TOTAL	122,955,577	80,147,831	203,103,408	89,372,017	113,731,391	44.5%

CONSTITUENCIES DEVELOPMENT FUND ALEGO USONGA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2016**

TRIAL BALANCE AS AT 30TH JUNE 2016			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	51,979,714	
	Cash Balances	-	
	Outstanding Imprest	868,700	
Payments			
	Compensation of Employees	1,243,349	
	Use of goods and services	8,954,662	
	Transfers to Other Government Units	32,351,953	
	Other grants and transfers	30,381,470	
	Acquisition of Assets	16,440,583	
	Other Payments	-	
Receipts			
	Transfers from the Board		118,980,738
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		23,239,693
	TOTAL	142,220,431	142,220,431

VII. 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 NGCDF 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 NGCDF 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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.

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 NGCDF'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- ALEGO USONGA CONSTITUENCY
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VIII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES	I. NOTES TO THE FINANCIAL STATEMENTS	2015 - 2016		2014 -2015	
		Kshs		Kshs	
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description				
1330407	Normal Allocation	A724181	57,980,738.00		
		A820670	10,000,000.00		
		A825586	51,000,000.00		
		A750282		40,235,292	
		A759577		34,390,627	
		A796920		10,000,000	
1330408	Conditional grants	A797001		13,589,811	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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For the year ended June 30, 2016 (Kshs)

1420601	Interest Received		-	-	
1450207	slae of tender documents		-		
	Total		-	-	
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
2110201	Basic wages of contractual employees		1,219,349	1,177,884	
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		-	-	
2120101	Employer contribution to NSSF		24,000	16,800	
2710120	gratuity			156,000	
	Total		1,243,349	1,350,684	
2200000	5 USE OF GOODS AND SERVICES				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	

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2210100	Utilities, supplies and services		475,600	342,815	
2210104	Office rent		208,000	208,400	
2210200	Communication, supplies and services				
2210300	Domestic travel and subsistence		624,700	114,550	
2210500	Printing, advertising and information supplies & services				
2210600	Rentals of produced assets				
2210700	Training expenses		1,946,400		
2210800	Hospitality supplies and services		143,024		
2210802	Other committee expenses				
2210809	Committee allowance		2,007,100	3,765,900	
2210900	Insurance costs				
2211000	Specialised materials and services		395,048		
2211100	Office and general supplies and services		272,698	170,295	
2211200	Fuel ,oil & lubricants		564,900	1,070,500	
2211300	Other operating expenses		1,550,500	325,360	
2220100	Routine maintenance – vehicles and other transport equipment		623,368	436,350	
2220200	Routine maintenance – other assets		134,172	87,400	
	Bank charges		9,152		
	Total		8,954,662	6,521,570	

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2640105	Mocks & CAT		80,882	1,700,000	
	strategic plan		1,630,000		
2640504	water		4,965,000	2,027,858	
2640505	Agriculture (food security)		1,200,000	4,490,187	
	Cultural activities				
2640506	Electricity projects				
2640507	Security		9,046,000	300,000	
2640508	Roads		8,143,678	9,249,336	
2640509	Sports		438,600	596,400	
	Bodaboda sheds				
	environment			519,000	
2640510	Other capital grants and transfer		-		
2640200	Emergency Projects (specify)		3,400,000	8,976,606	
	Total		30,381,470	49,169,406	
3100000	8 ACQUISITION OF ASSETS				
	Non Financial Assets		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
3110102	Purchase of Buildings		-	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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For the year ended June 30, 2016 (Kshs)

3110202	Construction of Buildings		16,290,583		
3110302	Refurbishment of Buildings		-	-	
3110701	Purchase of Vehicles		-	-	
3110704	Purchase of Bicycles & Motorcycles		-	-	
3110801	Overhaul of Vehicles		-	-	
3111001	Purchase of office furniture and fittings			-	
3111002	Purchase of computers ,printers and other IT equipments		-	-	
3111005	Purchase of photocopier		-	440,800	
3111009	Purchase of other office equipments		-	-	
3111112	Purchase of soft ware		-	-	
3130101	Acquisition of Land		150,000	600,000	
				-	
	Total		16,440,583	1,040,800	
	9 Other Payments				
	specify		-	680,012	

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	Unionisable employees	-	-
	Others (specify)	-	-
		-	-
	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)	-	-
		-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2,015	2,014	
		b	c	d=a-c		
Construction of buildings	a					

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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							

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
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						

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Grand Total					
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance	Outstanding Balance
					2,015 d=a-c	2,014
Amounts due to other Government entities						
1.						
2.						
3.						
	Sub-Total					
Amounts due to other grants and other transfers						
4.						
5.						
6.						
	Sub-Total					
Others (specify)						
7.						
8.						

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9.					
	Sub-Total				
	Grand Total				

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2015/16	(Kshs) 2014/15
Land	750,000	600,000
Buildings and structures	16,290,583	-
Transport equipment	10,446,755	10,446,755
Office equipment, furniture and fittings	1,245,048	1,245,048
ICT Equipment, Software and Other ICT Assets	303,000	303,000
Other Machinery and Equipment	409,100	409,100
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	29,444,486	13,003,903

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		Mbingo Enterprises	12/15/2015	109	4,881,794.00		
		Mbingo Enterprises	2/9/2016	138	4,342,524.15		
		Mbingo Enterprises	2/10/2016	139	4,076,365.20		
						16,290,763.35	
3111002	Land for office space	PrestineDevp Consultants	7/15/2015	4	50,000.00		
						150,000.00	
2640505	Agriculture	Boro Chiefs Camp fertilizer store	12/14/2015	96	600,000.00		
		Uranga Division Cereal store	12/21/2015	105	600,000.00		
						1,200,000.00	78,349,099.90
2650508	Roads	Mufrema Agencies Ltd	11/17/2015	057A	290,000.00		
		Rouzenhen Investments	3/3/2016	154	998,760.00		
		Techno Dynamics	3/3/2016	155	999,282.00		
		Gamma Co. Ltd	3/7/2016	156	999,746.00		
		Jessymax Holdings Ltd	3/7/2016	157	999,920.00		
		Antco Investments Ltd	3/9/2016	158	999,038.00		
		StemajoiInvestments Company	3/10/2016	159	498,800.00		
		Mufrema Agencies Ltd	3/11/2016	160	999,400.00		
		Miritini Investments	3/11/2016	161	998,760.00		
		Japaso Enterprises	3/11/2016	162	359,972.00		
						8,143,678.00	
2640504	Water	Barding Sec School	10/22/2015	44	500,000.00		
		Duha Water Project	10/23/2015	48	500,000.00		
		Nyambare School Water	1/11/2016	115	600,000.00		
		MaheroPri School Water Project	1/11/2016	116	600,000.00		
		Kalwande springs	1/12/2016	118	300,000.00		
		NdaiPriSch	1/12/2016	121	165,000.00		
		Muganekamusa Village borehole	1/13/2016	126	1,200,000.00		
		Nina village borehole	2/2/2016	137	1,000,000.00		
		Bar Ogong'o Chiefs camp	2/9/2016	140	100,000.00		
						4,965,000.00	
	Strategic Plan	Malaki Maigero	7/8/2015	8	130,000.00		

