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*Paper laid by the
Leader of the Majority
Party, Hon Aden Duale
MP, on 21.2.2018
IBm*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- KAJIADO NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KAJIADO NORTH 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 –
KAJIADO NORTH 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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 Kajiado North 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jane Wairimu Muchira
3.	Accountant	Rufus Mburu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado North 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) KAJIADO NORTH NGCDF Headquarters

NGCDFC Office Building
Off Ngong - Kiserian Road
Bounty Hotel Road
P.O Box 78 -00208
NGONG HILLS

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes.

The NGCDF have improved the Education and Security infrastructures of Kajiado North. The NGCDFC have 6(six) secondary schools flagship projects from the year 2013 to date. The primary schools have also greatly improved in terms of infrastructure as well as the overall performance. However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations as well as lack of a committee to run operations for a period more than 4 months. This was detrimental to the operations of the office as well as to project implementation and funds absorption.

Sign.....
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAJIADO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF 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.

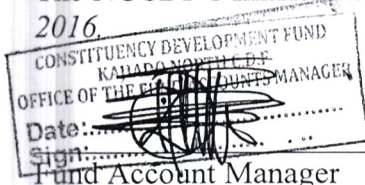
The Accounting Officer in charge of the Kajiado North NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 NGCDF; (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 NGCDF; (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 Kajiado North NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Kajiado North NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kajiado North NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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 NGCDF's financial statements were approved and signed by the Accounting Officer on 30th June 2016.




Chairman

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kajiado-North Constituency Development Fund set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2016. 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 the 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 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

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

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion

1. Presentation and Disclosures in the Financial Statements

The summary statement of appropriation at page 8 reflects material differences between actual and budgeted balances for both receipts and expenditure items. However, no explanations have been provided for the material budget utilization variances, contrary to the requirements under Paragraph 1.9.8 of International Public Sector Accounting Standards (IPSAS) Cash Basis reporting framework.

2. Accuracy of the Financial Statements

The statement of assets and the cash flow statement reflects unexplained prior year adjustment of Kshs.490, 715. Further, contrary to paragraph 1.5 of IPSAS Cash Basis reporting framework, the nature and amount of the errors corrected have not been disclosed.

In the circumstance, the accuracy and validity of the financial statements for the year ended 30 June 2016 cannot be confirmed.

3. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.6,129,287 for the year ended 30 June 2016. However, the expenditure was not supported by relevant schedules and payment details. In the circumstance, the propriety and accuracy of the expenditure on use of goods and services of Kshs.6,129,287 for the year ended 30 June 2016 cannot be confirmed.

4. Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalents balance of Kshs.20,197,911 as at 30 June 2016. However, a review of the bank reconciliation statement for June 2016 revealed that cheques totalling Kshs.9,119,763 were unrepresented as at 30 June 2016 out of which a total Kshs.2,011,608 were stale but had not been reversed in the cash book. Failure to reverse the cheques understated the cash and cash equivalent balance by Kshs.2,011,608, being the sum of the stale cheques.

In the circumstance, the accuracy of cash and cash equivalents balance of Kshs.20,197,911 as at 30 June 2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the significance of 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 – Kajiado North 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

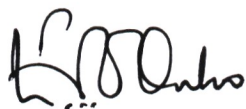
Other Matter

Budget and Budgetary Controls

During the year under review, Kajiado North Constituency Fund incurred expenditure totalling Kshs.88,794,029 against an approved budget of Kshs.160,683,441 or approximately 55% of the budget resulting in under expenditure of Kshs.71,889,412 as shown below:

Item	Budget Kshs	Actual Kshs	Budget Utilization difference Kshs	% of utilization
Receipts				
AIEs Received	160,407,687	101,505,346	58,902,341	63
Other Receipts	176,000	176,000	0	100
Payments				
Compensation of Employees	4,107,654	1,837,382	2,270,272	45
Use of Goods and Services	10,212,653	6,129,287	4,083,366	60
Transfer to Other Government Units	56,077,296	29,690,013	26,387,283	53
Other Grants and Other Payments	86,944,411	50,001,810	36,942,601	58
Acquisition of Assets	1,948,536	1,048,542	899,994	54
Other Payments	1,392,890	86,995	1,305,895	6
Total	160,683,441	88,794,029	71,889,412	55

The under-expenditure indicates that funds not utilized fully and all approved programs were not implemented wholly. The budget did not, therefore, fully meet its objectives of improving delivery of services to the residents of Kajiado-North Constituency.



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

Nairobi

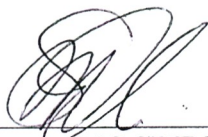
13 December 2017

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

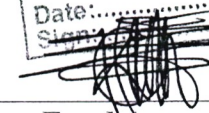
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	101,505,346	84,063,249
Proceeds from Sale of Assets	2	-	
Other Receipts	3	176,000	95,000
TOTAL RECEIPTS		101,681,346	84,158,249
PAYMENTS			
Compensation of employees	4	1,837,382	1,986,282
Use of goods and services	5	6,129,287	5,118,969
Transfers to Other Government Units	6	29,690,013	28,888,506
Other grants and transfers	7	50,001,810	45,527,765
Acquisition of Assets	8	1,048,542	-
Other Payments	9	86,995	-
TOTAL PAYMENTS		88,794,029	81,521,522
SURPLUS/DEFICIT		12,887,317	2,636,727

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado North NGCDF financial statements were approved on 30th September, 2016 and signed by:



Chairman - NGCDFC

CONSTITUENCY DEVELOPMENT FUND
 KAJIADO NORTH C.D.F
 OFFICE OF THE FUND ACCOUNTS MANAGER
 Date:
 Sign: 


Fund Account Manager

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

V. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,914,211	6,819,879
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	283,700	-
TOTAL FINANCIAL ASSETS		20,197,911	6,819,879
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	6,819,879	4,183,150
Surplus/Deficit for the year		12,887,317	2,636,727
Prior year adjustments	14	490,715	-
NET LIABILITIES		20,197,911	6,819,877

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado North NGCDF financial statements were approved on 30th September 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager

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

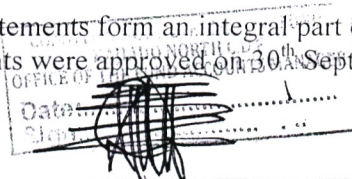
VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	101,505,346	84,063,249
Other Receipts	3	176,000	95,000
		101,681,346	84,158,249
Payments for operating expenses			
Compensation of Employees	4	1,837,382	1,986,282
Use of goods and services	5	6,129,287	5,118,969
Transfers to Other Government Units	6	29,690,013	28,888,506
Other grants and transfers	7	50,001,810	45,527,765
Other Payments	9	86,995	-
		87,745,487	81,521,522
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		13,935,859	2,636,727
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,048,542)	-
Net cash flows from Investing Activities		(1,048,542)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		12,887,317	2,636,727
Cash and cash equivalent at BEGINNING of the year	13	6,819,879	76,142,625
Prior year adjustments	14	490,715	
Cash and cash equivalent at END of the year		20,197,911	6,871,365

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado North NGCDF financial statements were approved on 30th September, 2016 and signed by:



Chairman NGCDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND KAJIADO NORTH CONSTITUENCY
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	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	104,082,462	56,325,225	160,407,687	101,505,346	58,902,341	63.3%
Proceeds from Sale of Assets				-	-	
Other Receipts		176,000	176,000	176,000	-	
TOTAL	104,082,462	56,501,225	160,583,687	101,681,346	58,902,341	63.3%
PAYMENTS						
Compensation of Employees	2,656,654	1,451,000	4,107,654	1,837,382	2,270,272	44.7%
Use of goods and services	6,757,768	3,454,885	10,212,653	6,129,287	4,083,366	60.0%
Transfers to Other Government Units	36,739,365	19,337,931	56,077,296	29,690,013	26,387,283	52.9%
Other grants and transfers	57,029,138	29,915,273	86,944,411	50,001,810	36,942,601	57.5%
Acquisition of Assets	899,536	1,049,000	1,948,536	1,048,542	899,994	53.8%
Other Payments		1,392,890	1,392,890	86,995	1,305,895	
TOTAL	104,082,461	56,600,979	160,683,441	88,794,029	71,889,412	55.3%

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
NORTH CONSTITUENCY**

Reports and Financial Statements

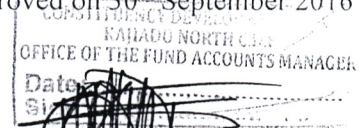
For the year ended June 30, 2016

- (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]
- i. Xxxx
 - ii. Xxxx
 - iii. Xxxx
 - iv. Xxxx
 - v. Xxxx

The KAJIADO NORTH NGCDF financial statements were approved on 30th September 2016 and signed by:



Chairman NGCDF



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 NGCDF 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 NGCDF.

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 NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 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.

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 NGCDF 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 NGCDF’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 – KAJIADO
NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 -2015
		Kshs	Kshs
Normal Allocation	A796199	24,752,673.00	30,557,903.50
	A796212	24,752,673.20	4,000,000.00
	A724093	10,000,000.00	24,752,673.00
	A820746	20,000,000.00	14,851,603.80
	A820563	10,000,000.00	9,901,069.00
	A820881	12,000,000.00	-
		101,505,346.2	84,063,249.3

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
NORTH CONSTITUENCY**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	176,000	95,000
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	176,000	95,000

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,576,896	1,734,012
Basic wages of casual labour	82,500	99,000
Personal allowances paid as part of salary	-	
House allowance	-	-
Transport allowance		-
Leave allowance	-	-
Other personnel payments	-	153,270
Employer contribution to NSSF	12,000	
gratuity	165,986	-
Total	1,837,382	1,986,282

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	219,038	107,028
Office rent	-	
Communication, supplies and services	337,990	179,000
Domestic travel and subsistence		
Printing, advertising and information supplies & services		22,850
Rentals of produced assets	-	
Training expenses	682,860	299,250
Hospitality supplies and services	69,600	
Other committee expenses	2,359,505	1,077,500
Committee allowance	1,212,700	2,596,948
Insurance costs	-	
Specialised materials and services		
Office and general supplies and services	199,360	223,437
Fuel ,oil & lubricants	250,000	200,000
Other operating expenses	205,000	368,628
Routine maintenance – vehicles and other transport equipment	401,254	44,329
Routine maintenance – other assets	191,980	
Total	6,129,287	5,118,969

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	12,437,931	7,400,000
Transfers to secondary schools	12,635,172	16,500,000
Transfers to Tertiary institutions	1,203,825	2,000,000
Transfers to Health institutions	3,413,085	2,988,506
TOTAL	29,690,013	28,888,506

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	9,098,440	8,848,300
Bursary -Tertiary	5,980,000	6,730,200
Bursary-Special schools	-	2,485,000
Mocks & CAT		
water		
Agriculture (food security)		
Electricity projects		
Security	11,700,000	20,503,600
Roads	14,080,000	3,115,887
Sports	2,923,711	1,837,117
environment	1,975,174	1,292,661
Other capital grants and transfer		
Emergency Projects (specify)	4,244,485	715,000
Total	50,001,810	45,527,765

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,048,542	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
	-	-
Total	1,048,542	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Details	2015-2016	2014-2015
BANK CHARGES	86,995	-
TOTAL	86,995	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
EQUITY BANK NGONG BRANCH A/C No: 073094643739	19,914,211	6,819,879
	-	-
Total	19,914,211	6,819,879

10B: CASH IN HAND)		
	2015 - 2016	2014 - 2015
	Kshs (30/6/2015)	Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

[Include an annex of the list is longer than 1 page.]

11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>JANE WAIRIMU</i>		283,700	-	283,700
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
				283,700

12 RETENTION		
Supplier/Contractor	2015 - 2016	2014 - 2015

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts	6,819,879	4,183,151
Cash in hand	-	
Imprest		-
Total	6,819,879	4,183,151

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts		
Cash in hand	-	
Imprest	490,715	-
	-	-
Total	490,715	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 – 2015 Kshs
Construction of buildings	xxx	Xxx
Construction of civil works	xxx	Xxx
Supply of goods	xxx	Xxx
Supply of services	xxx	Xxx
	xxx	Xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
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 CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH 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 2015	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 2015	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.							
8.							
9.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO NORTH CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	9,626,214	8,577,672
Transport equipment	4,494,676	4,494,676
Office equipment, furniture and fittings	1,806,950	1,806,950
ICT Equipment, Software and Other ICT Assets	842,500	842,500
Other Machinery and Equipment	2,850	2,850
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	16,773,190	15,724,648.00

Prepared by: 
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