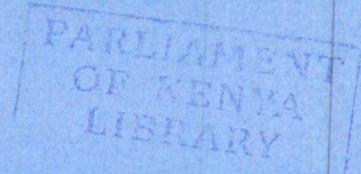
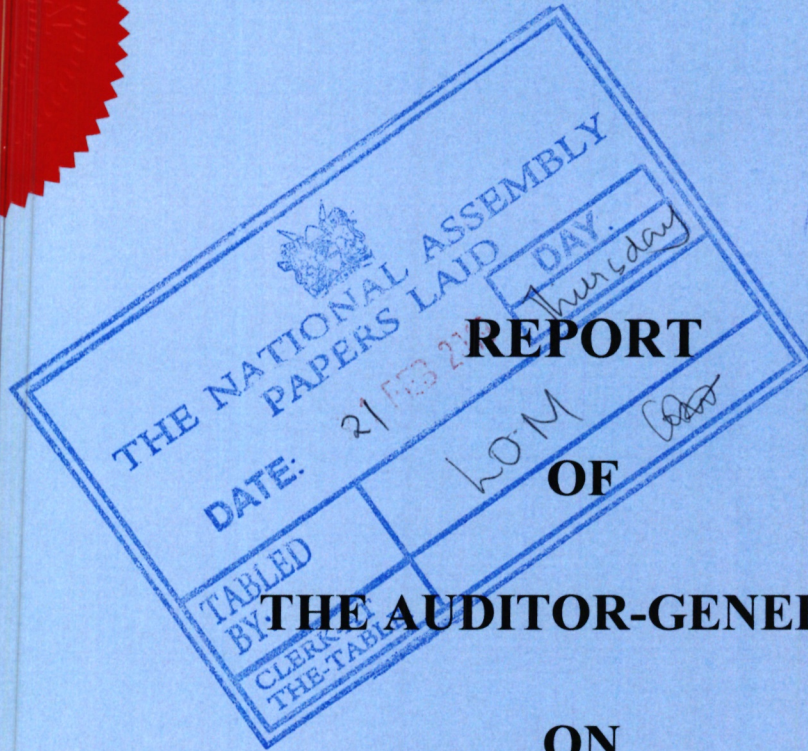


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
NDARAGWA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**





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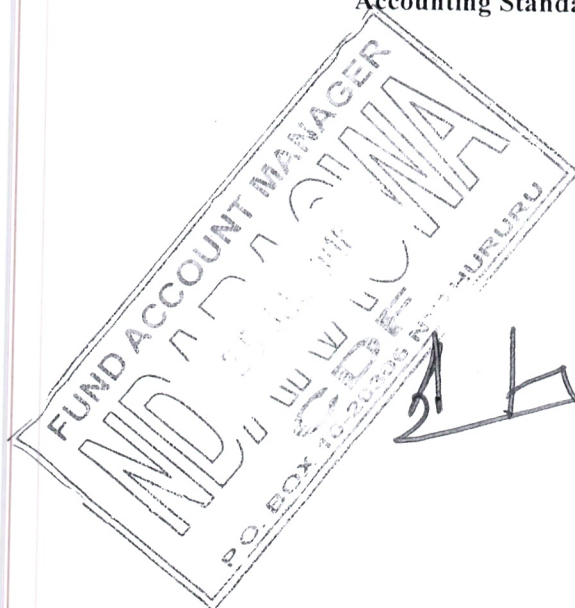
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-  
NDARAGWA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 *NDARAGWA 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 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

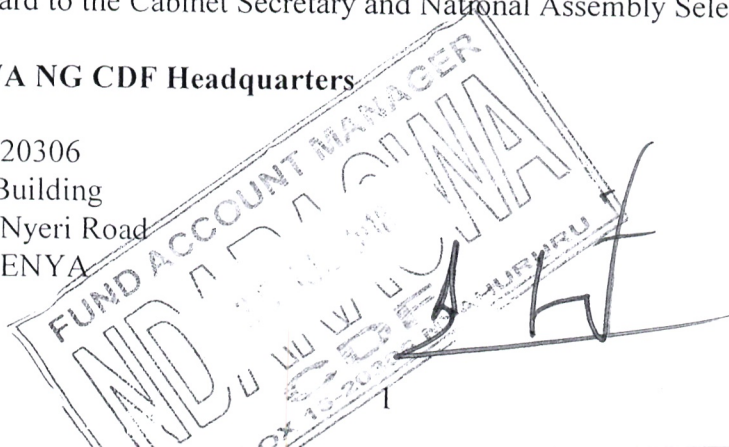
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E Holder	Andrew K. Kiptanui
3.	Accountant	Martin Mitau

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG CDF Board provide overall fiduciary oversight on the activities of NDARAGWA Constituency. The reports and recommendation of ARMC when adopted by the NG CDF Board are forwarded to the National Government Constituency Development Fund Committee (NG CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NDARAGWA NG CDF Headquarters**

P.O. Box 16-20306  
CDF Office Building  
Nyahururu – Nyeri Road  
Ndaragwa, KENYA



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**(f) NDARAGWA CDF Contacts**

Telephone: (254) 721 333 360  
E-mail: [ngcdfndaragwa@ngcdf.go.ke](mailto:ngcdfndaragwa@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NDARAGWA NGCDF Banker**

Bank Name: Cooperative Bank  
Branch: Nyahururu  
Account Name: NdaragwaCDF  
Account Number: 01120037972400  
Address: Nyahururu

**(h) Independent Auditors**

Auditor General  
Office of the 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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF 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 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 *Ndaragwa 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 *Ndaragwa 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, 2017, and of the CDF's financial position as at that date. The Accounting Officer charge of the *Ndaragwa 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.

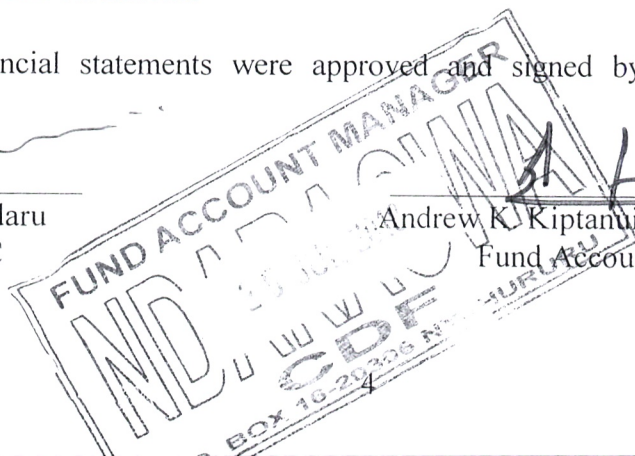
The Accounting Officer in charge of the *Ndaragwa NG CDF* confirms that the NG CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG CDF's funds received during the year under audit were used for the eligible purposes 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 01/08/2017.

James Mureithi Guandaru  
Chairman - NG CDFC

Andrew K. Kiptanui  
Fund Account Manager



Project Name	Amount-Kshs.	Voucher No	Date	Activity
Uruku secondary	900,000			Construction of boys and girls toilet
Wangui secondary	500,000	140	16/12/2016	Construction of girls toilet
Pondo secondary school	500,000	60	16/12/2016	Construction of a septic tank for the admin block
Pondo secondary school	1,000,000	106	21/01/2017	Construction of one classroom
<b>Total</b>	<b>6,600,000</b>			

In the circumstances, it was not possible to ascertain the regularity of the disbursements amounting to Kshs.6,600,000 and that they were spent for the intended purpose.

#### 4. Bursary – Tertiary Institutions

Note 7 to the financial statements reflects under other grants and other payments figure of Kshs.46,488,124 which includes an amount of Kshs.3,000,000 bursary-tertiary out of which Kshs.2,821,500 was paid to a driving school for driving course for four hundred and forty one (441) motor cycle riders. However, the management did provide evidence of the driving lessons done and signed attendance list, invoices or copies of driving licenses and procurement records indicating how the training school was identified and awarded the contract.

Consequently, it has not been possible to ascertain the regularity of the expenditure of Kshs.3,000,000 for bursary-tertiary for the year ended 30 June 2017.

#### 5. Security projects

Included in note 7 to the financial statements under other grants and other payments is an amount of Kshs.5,500,000 security projects expenditure out of which Kshs.2,300,000 and Kshs.800,000 was disbursed to the project management committees for the construction of 5 No. staff houses and construction of 2 No. staff houses at Mairo–Inya Police station and Shauri AP post respectively. Available information indicates that the contracts were awarded to two construction companies at a contract sum of Kshs.2,299,000 and Kshs.799,000 for the two projects. However, expenditure returns and project bank statements were not presented for audit verification and it was not clear how the contractor was identified and contract sum determined. Consequently, the regularity of the payment of Kshs.3,100,000 disbursed during the year for the security projects could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Ndaragwa Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined there were no Key Audit Matters to communicate in my report.

## **Other Matter**

### **Budgetary Control**

The summary statement of appropriation; recurrent and development combined indicates that during the financial year 2016/2017, Ndaragua NG-CDF received a total of Kshs.50,948,276 from the National Government Constituencies Development Fund Board and had unspent cash balance of Kshs.55,415,839 brought forward from 2015/2016 financial year. However, approved detailed code listing of projects relating to the AIEs for the year under review was not provided for verification. Further, out of the total available cash balance of Kshs.106,364,115 in the year, the CDF incurred total expenditure of Kshs.106,531,996 equivalent to absorption rate of 100%. In addition, the actual receipts of Kshs.50,948,276 during the year represents 62% of 2016/2017 approved allocation of Kshs.81,896,552. The difference of Kshs.30,948,276 was not released by the CDF Board which affects implementation of projects and delay service delivery to the public.

### **Responsibilities of Management and those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Government either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

## **Auditor-General's Responsibilities for the Audit of the Financial Statements**

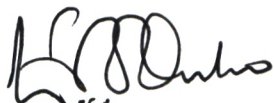
The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

**Nairobi**

**22 January 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

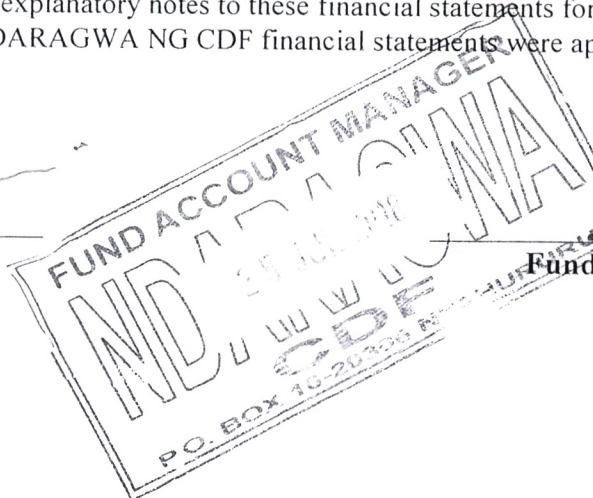
**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

		2016/2017	2015/2016
Transfers from CDF Board – AIEs Received	1	50,948,276.60	131,185,167.50
Proceeds from Sale of Assets	2	0	0
Other Receipts(A.I.A)	3	212,000.00	35,100.00
<b>TOTAL RECEIPTS</b>		<b>51,160,276.60</b>	<b>131,220,267.50</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	2,133,000.00	1,666,012.00
Use of Goods and Services	5	11,553,612.00	9,286,836.45
Transfers to Other Government Units	6	46,357,259.00	30,174,372.60
Other Grants and Transfers	7	46,488,124.60	34,677,207.00
Acquisition of Assets	8	0	0
Other Payments	9	0	0
<b>TOTAL PAYMENTS</b>		<b>106,531,995.60</b>	<b>75,804,428.05</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(55,371,719.00)</b>	<b>55,415,839.45</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NDARAGWA NG CDF financial statements were approved on 01/08/ 2017 and signed by:

\_\_\_\_\_  
Chairman - NG CDFC



\_\_\_\_\_  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

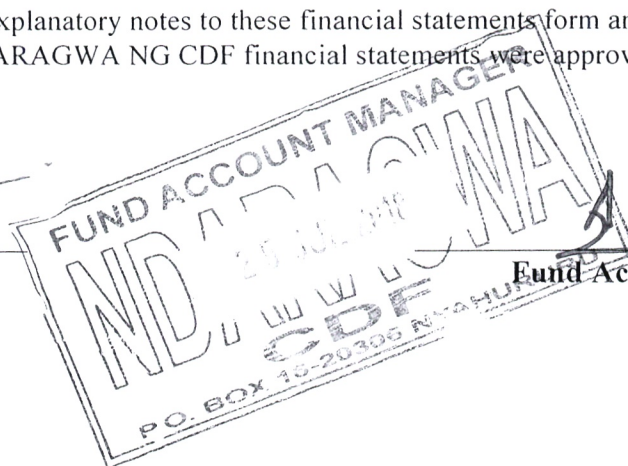
**Reports and Financial Statements  
For the year ended June 30, 2017**

**V. STATEMENT OF FINANCIAL ASSETS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	10A	275,013.65	55,646,732.65
Cash Balances (cash at hand)	10B	0	0
Outstanding Imprests	11	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>275,013.65</b>	<b>55,646,732.65</b>
<b>REPRESENTED BY</b>			
Retention	12	0	0
Fund balance b/fwd	13	55,646,732.65	230,893.20
Surplus/Deficit for the year		(55,371,719.00)	55,415,839.45
Prior year adjustments	14	0	0
<b>NET FINANCIAL POSITION</b>		<b>275,013.65</b>	<b>55,646,732.65</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NDARAGWA NG CDF financial statements were approved on 01/08/2017 and signed by:

Chairman - NG CDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW**

	Note	2016-2017	2015-2016
<b>Receipts for operating income (a)</b>			
Transfers from CDF Board	1	50,948,276.60	131,185,167.50
Other Receipts – A.I.A	3	212,000.00	35,100.00
		<b>51,160,276.60</b>	<b>131,220,267.50</b>
<b>Payments for operating expenses (b)</b>			
Compensation of Employees	4	2,133,000.00	1,666,012.00
Use of goods and services	5	11,553,612.00	9,286,836.45
Transfers to Other Government Units	6	46,357,259.00	30,174,372.60
Other grants and transfers	7	46,488,124.60	34,677,207.00
Other Payments	9	0	0
		<b>106,531,995.60</b>	<b>75,804,428.05</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	0	0
<b>Net cash flow from operating activities (c=a-b)</b>		<b>(55,371,719.00)</b>	<b>55,415,839.45</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	0
<b>Net cash flows from Investing Activities</b>		<b>0</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT (d=c)</b>		<b>(55,371,719.00)</b>	<b>55,415,839.45</b>
<b>Cash and cash equivalent at BEGINNING of the year (e)</b>	13	<b>55,646,732.65</b>	<b>230,893.00</b>
<b>Cash and cash equivalent at END of the year (f=d+e)</b>	15	<b>275,013.65</b>	<b>55,646,732.45</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NDARAGWA NG CDF financial statements were approved on 01/08/ 2017 and signed by:

Chairman NG CDFC

FUND ACCOUNT MANAGER

Fund Account Manager

NDARAGWA  
CDF  
NYAMURURU

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

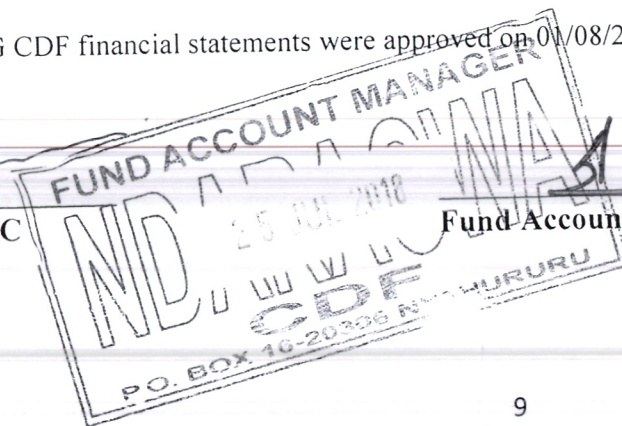
**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551.72	55,646,732.65	137,543,284.37	50,948,276.60	30,948,275.12	37%
Proceeds from Sale of Assets						
Other Receipts	-	212,000.00	212,000.00	212,000.00	-	
Sub total	81,896,551.72	55,858,732.65	137,755,284.37	51,160,276.60	30,948,275.12	37%
<b>PAYMENTS</b>						
Compensation of Employees	2,412,096.00	0	2,412,096.00	2,133,000.00	279,096.00	88.4
Use of goods and services	4,958,593.60	6,870,032.05	11,828,625.25	11,553,612.00	275,013.65	97.7
Transfers to Other Government Units	35,481,034.63	21,607,259.00	57,088,293.63	46,357,259.00	10,731,034.63	81.2
Other grants and transfers	39,044,827.49	27,381,441.60	66,426,269.09	46,488,124.60	19,938,144.49	70.0
Acquisition of Assets	0					
Other Payments	0					
<b>TOTALS</b>	<b>81,896,551.72</b>	<b>55,858,732.65</b>	<b>137,755,284.37</b>	<b>106,531,995.60</b>	<b>31,223,288.77</b>	<b>77.3</b>

- a. There was underutilization in almost all the vote heads due to delay in the disbursement of funds from the NG CDF Board. As at 30<sup>th</sup> June 2017, Ksh. 30,948,275.12 was yet to be disbursed to the Constituency from NG CDF Board.

The NDARAGWA NG CDF financial statements were approved on 01/08/2017 and signed by:

Chairman NG CDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**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 – NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*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, 2017.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>CDF Board</b>		
AIE NO. A 790804 17/07/15		24,181,914.50
AIE NO. A 796444 23/11/15		20,000,000.00
AIE NO. A 820770 17/12/15		20,000,000.00
AIE NO. A820989 17/03/16		11,000,000.00
AIE NO. A825692 14/06/16		2,000,000.00
AIE NO. A825694 14/06/16		2,590,000.00
AIE NO. A 825808 29/06/16		51,413,253.00
AIE NO. A 829962 04/10/16	4,094,827.60	
AIE NO. A855172 06/01/17	36,853,449.00	
AIE NO. A825692 24/04/17	10,000,000.00	
<b>TOTAL</b>	<b>50,948,276.60</b>	<b>131,185,167.50</b>

2. PROCEEDS FROM SALE OF ASSETS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Receipts from Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	xxx	xxx
Receipts from Sale of Office and General Equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

3. OTHER RECEIPTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	212,000.00	35,100.00
Imprest Recovery	0	0
<b>Total</b>	<b>212,000.00</b>	<b>35,100.00</b>

FUND ACCOUNT MANAGER  
NDARAGWA  
P.O. BOX 10-20305 NDIRURU

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	2,133,000.00	1,615,012.00
Basic wages of casual labour	0	51,000.00
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Gratuity-contractual employees	0	0
Other personnel payments	0	0
Employer's Contribution to NSSF	0	0
<b>Total</b>	<b>2,133,000.00</b>	<b>1,666,012.00</b>

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	121,000.00	416,050.50
Electricity	49,962.00	33,450.00
Office rent	28,000.00	0
Communication, supplies and services	165,000.00	122,800.00
Domestic travel and subsistence	491,900.00	531,700.00
Printing, advertising and information supplies & services	160,800.00	63,750.00
Rentals of produced assets	0	0
Training expenses	3,000,000.00	0
Hospitality supplies and services	265,500.00	112,816.00
Committee Expenses	5,748,000.00	5,828,256.00
Insurance costs	0	0
Specialised materials and services	0	0
Office and general supplies and services	570,950.00	531,355.00
Fuel ,oil & lubricants	412,000.00	54,935.00
Other operating expenses	412,500.00	1,173,050.00
Bank Service Commission and Charges	0	0
Security Operations	0	0
Routine maintenance – vehicles and other transport equipment	128,000.00	418,673.95
Routine maintenance – other assets	0	0
<b>Total</b>	<b>11,553,612.00</b>	<b>9,286,836.45</b>

FUND ACCOUNT MANAGER  
INDONESIA  
CDE  
13

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	24,431,034.00	20,676,107.60
Transfers to secondary schools	11,926,225.00	9,498,265.00
Transfers to tertiary institutions	10,000,000.00	0
Transfers to health institutions	0	0
<b>TOTAL</b>	<b>46,357,259.00</b>	<b>30,174,372.60</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary-Secondary	1,199,500.00	5,894,450.00
Bursary-Tertiary	3,000,000.00	3,453,000.00
Bursary-Special schools	0	962,000.00
Mocks & CATs	0	1,300,000.00
Water Projects	4,773,272.00	4,500,000.00
Lighting Projects	0	0
Security Projects	5,500,000.00	0
Roads and Bridges Projects	25,724,593.20	12,800,000.00
Sports Projects	2,196,759.40	0
Environment Projects	0	0
Strategic Plan	0	0
Cultural Projects	0	0
Agriculture Projects	0	0
Emergency Projects	4,094,000.00	5,767,647.00
<b>Total</b>	<b>46,488,124.60</b>	<b>34,677,207.00</b>

  
**FUND ACCOUNT MANAGER**  
**NDARAGWA CONSTITUENCY**  
**GOVERNMENT OF UGANDA**  
 P.O. BOX 10-203006 ENYAHURURU

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings – CDF Office	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	<b>00.00</b>	<b>00.00</b>

9. OTHER PAYMENTS

Specify	2016 - 2017	2015 - 2016
	Kshs	Kshs
	0	0
	0	0

FUND ACCOUNT MANAGER  
NDARAGWA  
C.D.F.  
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**10A. Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & Currency	2016 - 2017 Kshs (30/06/2017)	2015 - 2016 Kshs (30/06/2016)
Cooperative Bank, Nyahururu Branch A/C no.01120037972400	275,013.65	55,646,732.65
<b>Total</b>	<b>275,013.65</b>	<b>55,646,732.65</b>

**10B: CASH IN HAND**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

[Provide cash count certificates for each]

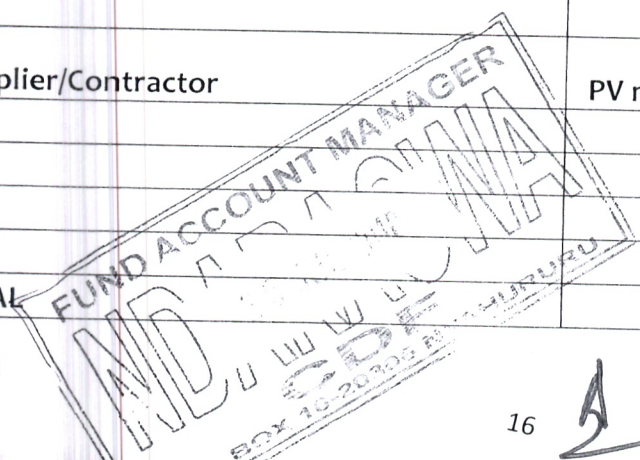
**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
N/A	N/A	0	0	0
<b>Total</b>				<b>0</b>

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

**12. RETENTION**

Supplier/Contractor	PV no	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>TOTAL</b>			



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

Name of Bank, Account No. & Currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank Accounts	55,646,732.65	230,893.20
Cash in Hand	0	0
Imprest	0	0
<b>Total</b>	<b>55,646,732.65</b>	<b>230,893.20</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank Accounts	0	0
Cash in Hand	0	0
Imprest	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**15. OTHER IMPORTANT DISCLOSURES**

**15.1 PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

**15.2 PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	<u>0</u>	<u>0</u>

**15.3 OTHER PENDING PAYABLES (See Annex 3)**

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others ( <i>specify</i> )	0	0
	<u>0</u>	<u>0</u>

**15.4 PMCS Bank Balances as at 30<sup>th</sup> June 2017 (See Annex4)**

	Kshs 2016/2017	Kshs 2015/2016
PMCs Bank Account Balances	155,441.50	0
	<u>155,441.50</u>	<u>0</u>

**15.5 Amount due from the Board as at 30<sup>th</sup> June 2017 (See Annex 5)**

	Kshs 2016/2017	Kshs 2015/2016
PMCs Bank Account Balances	30,948,275.12	0
	<u>30,948,275.12</u>	<u>0</u>

FUND ACCOUNT MANAGER  
NDARAGWA  
GDF  
BOX 10-20000 NAIROBI

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NDARAGWA  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2017**

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Reports and Financial Statements  
 For the year ended June 30, 2017

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		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

FUND ACCOUNT MANAGER  
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*Signature*

Reports and Financial Statements  
For the year ended June 30, 2017

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		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

FUND ACCOUNT MANAGER  
 20 RURU

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Reports and Financial Statements  
For the year ended June 30, 2017

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		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

FUND ACCOUNT MANAGER  
 ND  
 CDF  
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 MURURU

*[Handwritten Signature]*

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		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
<b>Others (specify)</b>							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

ANNEX 4 – SUMMARY OF ASSET REGISTER

Asset Class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/2016
Land	0	0
Buildings and structures	8,364,778.00	8,364,778.00
Transport equipment	3,400,000.00	3,400,000.00
Office equipment, furniture and fittings	2,195,880.00	2,195,880.00
ICT Equipment, Software and Other ICT Assets	0	0
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
<b>Total</b>	<b>13,960,658.00</b>	<b>13,960,658.00</b>

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