

REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**

*Paper laid on  
the Table of  
the House by  
the Leader of the  
Majority Party on  
Tuesday*

PARLIAMENT  
OF KENYA  
LIBRARY

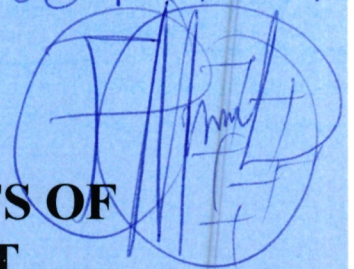
**REPORT**

**OF**

**THE AUDITOR-GENERAL**

*06-Nov-2018*

**ON**



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

**FOR THE YEAR ENDED  
30 JUNE 2017**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GITHUNGURI 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 CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
CONSTITUENCY**

**Reports and Financial Statements**

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The Githunguri Constituency's day-to-day management is under the following key organs:

- i. 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 2016 and who had direct fiduciary responsibility were:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Jenaide Wangechi</b>
3.	Accountant	<b>Susan Mwalimu</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Gatundu North 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) GITHUNGURI NG-CDF Headquarters**

Next to DO's Office at DC Compound.  
147-00216  
Githunguri

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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**(f) GITHUNGURI NG-CDF Contacts**

Telephone: (254)  
E-mail: cdfgithunguri@gmail.com  
Website:

**(g) GITHUNGURI NG-CDF Bankers**

1. Kenya Commercial Bank  
Githunguri CDF  
Account Number: 1120336546

**(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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The NG-CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF have improved the Education and Security infrastructures of Githunguri.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NG-CDFCs wish that the issues of having the project on going for more than 2years be stopped and the NG-CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

**SIGN**



**CHAIRMAN NG-CDFC**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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**Reports and Financial Statements**

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**III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NG-CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

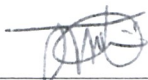
The Accounting Officer in charge of the Githunguri NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility 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 Githunguri 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 NG-CDF's financial position as at that date. The Accounting Officer charge of the Githunguri 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.

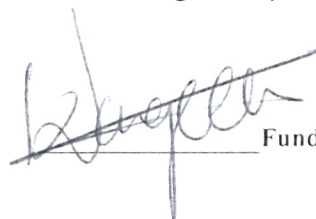
The Accounting Officer in charge of the Githunguri NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes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



Chairman



Fund Account Manager

# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 7 to 24, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined 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.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Githunguri Constituency as at 30 June, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Githunguri 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 opinion.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Githunguri Constituency for the year ended 30 June 2017*

## **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. There were no Key Audit Matters to communicate in my report.

## **Other Matter**

### **Irregular Use of Request for Quotations instead of Open Tender Method**

Review of records revealed that included in transfer to other government entities balance of Kshs.65,578,329 are disbursements amounting to Kshs.3,800,000 and Kshs.4,116,957 towards the construction of classrooms and laboratory in Kiambururu and Matuguta secondary schools respectively. Records indicates that contracts for the works valued at Kshs.4,050,045 and Kshs.4,090,498 for Kiambururu and Matuguta schools respectively were awarded by floating request for quotations. However, the contracts sums for the two projects exceeded the maximum threshold of Kshs.4,000,000 for request for quotations stipulated in the First Schedule of the Public Procurement and Disposal Regulations, 2013 and therefore national open tender method should have been used.

No justification was provided for the non-compliance with the procurement law.

### **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 management 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**

**15 October 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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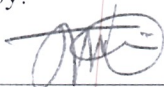
**Reports and Financial Statements**

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

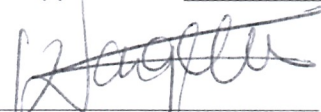
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
		Kshs	
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	132,548,906	123,922,085
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	27,000	63,010
<b>TOTAL RECEIPTS</b>		<b>132,575,906</b>	<b>123,985,095</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,205,261	1,472,738
Use of goods and services	5	7,963,985	5,549,800
Transfers to Other Government Units	6	67,578,329	52,169,305
Other grants and transfers	7	39,754,335	23,005,338
Acquisition of Assets	8	1,989,360	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>119,491,269</b>	<b>82,197,181</b>
<b>SURPLUS/DEFICIT</b>		<b>13,084,637</b>	<b>41,787,914</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



**Chairman - NG-CDFC**



**Fund Account Manager**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

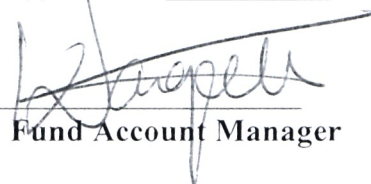
V. STATEMENT OF ASSETS

	Note	2016 - 2017	2015-2016
		Kshs	
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	13,330,542	50,398,259
Cash Balances (cash at hand)	10B	-	
Outstanding Imprests	10C	-	
TOTAL FINANCIAL ASSETS		13,330,542	50,398,259
REPRESENTED BY			
Fund balance b/fwd 1st July...	11	245,905	8,610,345
Surplus/Defict for the year		13,084,637	41,787,914
Prior year adjustments	12	-	
NET LIABILITIES		13,330,542	50,398,259

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



Chairman - NG-CDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
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Reports and Financial Statements

For the year ended June 30, 2017

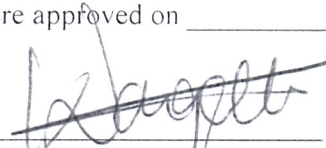
VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENT		2016-2017	2015/2016
Receipts for operating income		Kshs	
Transfers from CDF Board	1	132,548,905.70	123,922,085.00
Other Receipts	3	27,000.00	63,010
		132,548,905.70	123,985,095
Payments for operating expenses			
Compensation of Employees	4	2,205,260.80	1,472,738.00
Use of goods and services	5	7,963,985.00	5,549,800.00
Transfers to Other Government Units	6	67,578,328.85	52,169,305.00
Other grants and transfers	7	39,754,334.50	23,005,337.50
Other Payments	8	-	
Adjusted for:			
Adjustments during the year		-	
<b>Net cash flow from operating activities</b>		<b>15,073,996.55</b>	<b>41,787,914.50</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,989,360.00)	-
<b>Net cash flows from Investing Activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>13,084,636.55</b>	<b>(8,364,439.50)</b>
Cash and cash equivalent at BEGINNING of the year	15	245,905.40	(8,364,439.50)
Cash and cash equivalent at END of the year	16	13,330,541.95	50,398,259

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Githunguri NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



Chairman NG-CDFC



Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND GIITHUNGURI 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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551.72	50,898,259.40	132,794,811.12	132,548,905.70	245,905.42	99%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	2,259,400.00	-	2,259,400.00	2,205,260.80	54,139.20	97.6%
Use of goods and services	5,111,289.65	3,000,000.00	8,111,289.65	7,963,985.00	147,304.65	98.2%
Transfers to Other Government Units	40,129,310.35	30,500,000.00	70,629,310.35	67,578,328.85	3,050,981.50	95.7%
Other grants and transfers	34,396,551.72	15,398,259.40	49,794,811.12	39,754,334.50	10,040,476.62	79.8%
Acquisition of Assets		2,000,000.00	2,000,000.00	1,989,360.00	10,640.00	99.5%
Other Payments						
<b>TOTALS</b>	<b>81,896,551.72</b>	<b>50,898,259.40</b>	<b>132,794,811.12</b>	<b>119,491,269.15</b>	<b>13,303,541.97</b>	<b>90.0%</b>

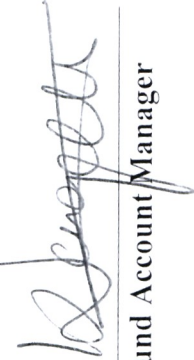
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The GATUNDU NORTH NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



**Chairman NG-CDF**



**Fund Account Manager**

## **VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

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.

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

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

**IX. NOTES TO THE FINANCIAL STATEMENTS**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
Description		2016 - 2017		2015-2016
		Kshs		
Normal Allocation	A825787	50,152,354		23,769,731
	A825959	500,000		10,000,000
	A825787	4,094,828		10,000,000
	A839638	36,853,449		20,000,000
	A855601	40,948,275		10,000,000
	A825787			50,152,354
Conditional grants		-		
Receipt from other Constituency		-		
<b>TOTAL</b>		<b>132,548,905.70</b>		<b>123,922,085</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
Description		2016 - 2017		2015 - 2016
		Kshs		Kshs
Receipts from the Sale of Buildings		-	-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-	-
Receipts from the Sale Plant Machinery and Equipment		-	-	-
Receipts from the Sale of office and general equipment		-	-	-
			-	-
		-	-	
	<b>Total</b>			

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

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

3 OTHER RECEIPTS					
Description	2016 - 2017			2015-2016	
	Kshs			Kshs	
Interest Received	-			-	
Rents	-			-	
Sale of tender documents	27,000			63,010	
Other Receipts Not Classified Elsewhere (specify)	-			-	
<b>Total</b>	<b>27,000</b>			<b>63,010</b>	
4 COMPENSATION OF EMPLOYEES					
Description	2016 - 2017			Adjusted 2015-2016	
	Kshs			Kshs	
Basic wages of contractual employees	1,126,853			1,463,138	
Basic wages of casual labour				-	
Personal allowances paid as part of salary			-	-	
House allowance			-	-	
Transport allowance			-	-	
Leave allowance			-	-	
Employer contribution to NSSF	15,360			9,600	
Other personnel payments	-			-	
gratuity	1,063,048			-	
<b>Total</b>	<b>2,205,261</b>			<b>1,472,738</b>	

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

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

5 USE OF GOODS AND SERVICES				
Description	2016 - 2017		2015-2016	
	Kshs		Kshs	
Utilities, supplies and services	493,000		347,673	
Office rent				
Communication, supplies and services	359,000		200,000	
Domestic travel and subsistence	450,000		300,000	
Printing, advertising and information supplies & services	523,000		258,743	
Rentals of produced assets			-	
Training expenses	1,729,000		1,054,000	
Other committee expenses	2,327,300		1,721,384	
Committee allowance	1,415,000		1,368,000	
Hospitality supplies and services			-	
Insurance costs			-	
Specialised materials and services			-	
Office and general supplies and services	550,000		300,000	
Fuel ,oil & lubricants	50,000		-	
Other operating expenses	67,685			
Routine maintenance – vehicles and other transport equipment			-	
Routine maintenance – other assets			-	
			-	
<b>Total</b>	<b>7,963,985</b>		<b>5,549,800</b>	

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**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

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6 TRANSFER TO OTHER GOVERNMENT ENTITIES					
Description		2016 - 2017		2015-2016	
		Kshs		Kshs	
Transfers to primary schools		37,656,010		33,669,305	
Transfers to secondary schools		25,692,269		18,300,000	
Transfers to Tertiary institutions		-		200,000	
Transfers to Health institutions		4,230,050			
<b>TOTAL</b>		<b>67,578,329</b>		<b>52,169,305</b>	
7 OTHER GRANTS AND OTHER PAYMENTS					
Description		2016 - 2017		2015 - 2016	
		Kshs		Kshs	
Bursary -Secondary		18,266,000		12,607,500	
Bursary -Tertiary		14,999,000		3,096,000	
Bursary-Special schools		-		-	
Mocks & CAT		-		-	
water		-			
Agriculture (food security)		-			
Electricity projects		-			
Security		563,500			
Roads		-			
Sports		2,013,047		1,901,579	
Environment		3,912,788			
Other capital grants and transfer		-			
Emergency Projects (specify)		-			

CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY

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For the year ended June 30, 2017

				5,400,259
<b>Total</b>		39,754,335		23,005,338
<b>8 ACQUISITION OF ASSETS</b>				
<u>Non Financial Assets</u>		<b>2016 - 2017</b>	<b>2015 - 2016</b>	
		Kshs		
Purchase of Buildings		-	-	
Construction of Buildings		-	-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		-	-	
Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		1,194,360	-	
Purchase of computers ,printers and other IT equipments		795,000	-	
Purchase of photocopier		-	-	
Purchase of other office equipments		-	-	
Purchase of soft ware		-	-	
Acquisition of Land		-	-	
<b>Total</b>		<b>1,989,360</b>	<b>-</b>	
<b>9</b>				
		<b>2016 - 2017</b>	<b>2015 - 2016</b>	
specify	<b>Other Payments</b>	-	-	
specify		-	-	
specify		-	-	
<b>TOTAL</b>		<b>-</b>	<b>-</b>	

CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY

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10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)		2015 - 2016 Kshs (30/6/2016)
		13,330,542		50,398,259
		-		-
		-	-	-
<b>Total</b>		<b>13,330,542</b>		
10B: CASH IN HAND)				
		2016 - 2017 Kshs (30/6/2016)		2015 - 2016 Kshs (30/6/2015)
Location 1		-		-
Location 2		-		-
Location 3		-		-
Other receipts (specify)		-		-
				-
<b>Total</b>		<b>-</b>		<b>-</b>
		<i>[Provide cash count certificates for each]</i>		
10C: OUTSTANDING IMPRESTS				
Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2015)

CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

	Date imprest taken	Kshs		Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>11 BALANCES BROUGHT FORWARD</b>				
		2016 - 2017		2015 - 2016
		Kshs		Kshs
		(1//7/2016)		(1//7/2015)
Bank accounts		245,905		8,610,345
Cash in hand		-		-
Imprest		-		-
<b>Total</b>		<b>245,905</b>		<b>8,610,345</b>
	<i>[Provide short appropriate explanations as necessary]</i>			
<b>12 PRIOR YEAR ADJUSTMENTS</b>				
		2016 - 2017		2015 - 2016
		Kshs		Kshs
Bank accounts				
Cash in hand		-		-
Imprest		-		-
		-		-
<b>Total</b>		<b>-</b>		<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

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13				
<b>OTHER IMPORTANT DISCLOSURES</b>				
<b>13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>				
		<b>2016 - 2017</b>		<b>2015 - 2016</b>
		Kshs		Kshs
Construction of buildings		-		-
Construction of civil works		-		-
Supply of goods		-		-
Supply of services		-		-
<b>TOTAL</b>		-		-
<b>13.2: PENDING STAFF PAYABLES (See Annex 2)</b>				
		<b>2016 - 2017</b>		<b>2015 - 2016</b>
		Kshs		Kshs
Senior management		-		-
Middle management		-		-
Unionisable employees		-		-
Others (specify)		-		-
		-		-
<b>13.3: OTHER PENDING PAYABLES (See Annex 3)</b>				
		<b>2016 - 2017</b>		<b>2015 - 2016</b>
		Kshs		Kshs
Amounts due to other Government entities (see attached list)		-		-
Amounts due to other grants and other transfers (see attached list)		-		-
Others (specify)		-		-

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI 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	Comments
	a	b		2,014 d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES					

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance
				2,015	2,014
		a		c	d=a-c
<b>Senior Management</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Middle Management</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Unionisable Employees</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Others (specify)</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance	Outstanding Balance
				2,015	2,014
		a	b	d=a-c	

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost	Historical Cost
	(Kshs)	(Kshs)	(Kshs)
	2016 - 2017	2015 - 2016	2014/2015
Land	-	-	-
Buildings and structures	-	-	-
Transport equipment	-	-	-
Office equipment, furniture and fittings	1,194,360	-	-
ICT Equipment, Software and Other ICT Assets	795,000	-	-
Other Machinery and Equipment	-	-	-
Heritage and cultural assets	-	-	-
Intangible assets	-	-	-
<b>Total</b>	<b>1,989,360</b>	-	-

**ANNEX 5 – PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

