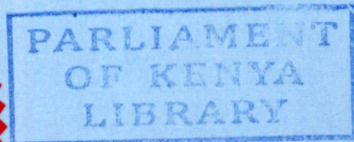


REPUBLIC OF KENYA



Paper Laid
By Hon. Duah, LOM
on 13/2/2018

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
20 JUN 2017
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
GILGIL 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 –
GILGIL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

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CONSTITUENCY DEVELOPMENT FUND- GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

~~The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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 Gilgil Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Miriam Naini
3.	Accountant	Martin Thuo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Gilgil 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) GILGIL CDF Headquarters

P.O. Box 524
Chief's Offices Ground
GILGIL

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GILGIL
CONSTITUENCY**

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

(f) GILGIL CDF Contacts

Telephone: (254) XXXXXXXXX

E-mail: cdfgilgil@gmail.com

Website: www.go.ke

(g) GILGIL CDF Bankers

1. Cooperative Bank
P.O. Box 631-20116
GILGIL

2. Kenya Commercial Bank
...
...
...

(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

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

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

The NG-CDFCs 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, Health and Security infrastructures of Gilgil Constituency.

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 approved of proposals and reallocations

Sign..........
CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GILGIL
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 Gilgil NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which gives 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 Gilgil NG-CDF 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, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer in-charge of the Gilgil NG-CDF 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 Gilgil NG-CDF confirms that the NGCDF 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 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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 15/09 2016.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
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 - GILGIL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Gilgil Constituency set out on pages 6 to 24, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of the 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 accordance with Article 229 of the Constitution. The audit was conducted in compliance 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 judgement, including the assessment of the risks of material misstatement

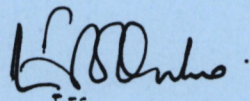
Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Gilgil Constituency for the year ended 30 June 2016

of the financial statements, whether due to fraud or error. In making those risk assessments, the audit considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fund's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, 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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Gilgil Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.



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

Nairobi

20 November 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GILGIL
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	137,585,639.35	125,858,923.65
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		137,585,639.35	125,858,923.65
PAYMENTS			
Compensation of employees	4	2,232,100.00	2,083,045.13
Use of goods and services	5	7,608,095.40	5,958,961.20
Transfers to Other Government Units	6	67,005,544.00	54,582,659.00
Other grants and transfers	7	55,233,225.35	30,314,706.02
Acquisition of Assets	8	2,697,718.00	15,900,740.00
Other Payments	9	-	-
TOTAL PAYMENTS		134,776,682.75	108,840,111.35
SURPLUS/DEFICIT		2,808,956.60	17,018,812.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil NG-CDF financial statements were approved on 15/09 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GILGIL
 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	21,806,389.05	18,997,432.45
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		21,806,389.05	18,997,432.45
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	18,997,432.45	1,978,619.70
Surplus/Deficit for the year		2,808,956.6	17,018,812.75
Prior year adjustments	14	-	-
NET LIABILITIES		21,806,389.05	18,997,432.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil NG-CDF financial statements were approved on 15/09/ 2016 and signed by:


 Chairman SNGCDFC


 Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	137,585,639.35	125,858,923.65
Other Receipts	3	-	-
		137,585,639.35	125,858,923.65
Payments for operating expenses			
Compensation of Employees	4	(2,232,100.00)	(2,083,045.13)
Use of goods and services	5	(7,608,095.40)	(5,958,961.20)
Transfers to Other Government Units	6	(67,005,544.00)	(54,582,659.00)
Other grants and transfers	7	(55,233,225.35)	(30,314,706.02)
Other Payments	9	-	-
		(132,078,964.75)	(92,939,371.35)
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		5,506,674.60	32,919,552.30
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,697,718.00)	(15,900,740.00)
Net cash flows from Investing Activities		(2,697,718.00)	(15,900,740.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		2,808,956.60	17,018,812.75
Cash and cash equivalent at BEGINNING of the year	13	18,997,432.45	1,978,619.70
Cash and cash equivalent at END of the year		21,806,389.05	18,997,432.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gilgil NGCDF financial statements were approved on 15/09 2016 and signed by:


 Chairman NGCDFC


 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND GILGIL 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	111,224,249.00	45,358,822.80	156,583,071.80	156,583,071.80	-	100%
Proceeds from Sale of Assets						
Other Receipts	-					
PAYMENTS						
Compensation of Employees	3,100,000.00	-	3,100,000.00	2,232,100.00	867,900.00	72.0%
Use of goods and services	6,755,182.41	1,318,950.21	8,074,132.62	7,608,095.40	466,037.22	94.2%
Transfers to Other Government Units	51,260,000.00	16,345,444.00	67,605,444.00	67,005,544.00	599,900.00	99.1%
Other grants and transfers	46,909,066.59	27,694,428.59	74,603,495.18	55,233,225.35	19,370,269.83	74.0%
Acquisition of Assets	3,200,000.00	0	3,200,000.00	2,697,718.00	502,282.00	84.3%
Other Payments	0	0	0	0	0	0
TOTAL	111,224,249.00	45,358,822.80	156,583,071.80	134,776,682.75	21,806,389.05	86.1%

Chairman 

Fund Account Manager 

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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 GILGIL NG-CDF financial statements were approved on 15/09 2016 and signed by:



Chairman NGCDF



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

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.

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

Reports and Financial Statements

For the year ended June 30, 2016

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

I. NOTES TO THE FINANCIAL STATEMENTS					
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
Description			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
1330407	Normal Allocation	A790779	26,361,390.35	36,764,753.00	
		A724083	10,000,000.00	26,361,390.25	
		A724221	10,000,000.00	14,816,834.15	
		A820553	10,000,000.00	11,554,556.00	
		A820728	25,000,000.00	26,361,390.25	
		A825654	28,000,000.00		
		A825	28,224,249.00		
1330408	Conditional grants			-	
		AIE NO...	-		
1330409	Receipt from other Constituency	AIE NO...	-	10,000,000.00	
	TOTAL		137,585,639.35	125,858,923.65	

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
Description			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-		
3510601	Receipts from the Sale of Vehicles and		-	-	
3510801	Receipts from the Sale Plant Machinery		-		
3510803	Receipts from the Sale of office and		-		
	Total				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1400000	3 OTHER RECEIPTS				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
1410107	Interest Received		-	-	
1410405	Rents		-	-	
1420601	Interest Received		-	-	
1450207	Other Receipts Not Classified Elsewhere		-	-	
	Total		-	-	
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
2110201	Basic wages of contractual employees		1,583,700	1,546,645	
2110202	Basic wages of casual labour		-	-	
	Personal allowances paid as part of		-	-	
2110301	House allowance		291,600.00	237,600.00	
2110314	Transport allowance		312,000.00	250,000.00	
2110320	Leave allowance		28,000.00	24,000.00	
2110326	Other personnel payments		-	10,000.00	
2120101	Employer contribution to NSSF		16,800.00	14,800.00	
2710120	gratuity		-	-	
	Total		2,232,100.00	2,083,045.13	

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

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2200000	5 USE OF GOODS AND SERVICES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2210100	Utilities, supplies and services		-	28,310.00
2210104	Office rent		-	540,000.00
2210200	Communication, supplies and services		93,600.00	200,000.00
2210300	Domestic travel and subsistence		291,800.00	-
2210500	Printing, advertising and information		96,000.00	207,435.00
2210600	Rentals of produced assets		-	-
2210700	Training expenses		1,684,000.00	-
2210800	Hospitality supplies and services		476,809.00	225,655.00
2210802	Other committee expenses		1,094,500.00	2,048,000.00
2210809	Committee allowance		2,268,170.00	1,835,366.80
2210900	Insurance costs		-	-
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services		703,216.40	210,576.00
2211200	Fuel ,oil & lubricants		900,000.00	150,000.00
2211300	Other operating expenses		-	513,618.40
2220100	Routine maintenance – vehicles and		-	-
2220200	Routine maintenance – other assets		-	-
			-	-
	Total		7,608,095.40	5,958,961.20
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2630204	Transfers to primary schools		39,595,000.00	31,550,000.00
2630205	Transfers to secondary schools		25,995,000.00	17,150,000.00
2630206	Transfers to Tertiary institutions		-	-
2630207	Transfers to Health institutions		1,415,544.00	5,882,659.00
	TOTAL		67,005,544.00	54,582,659.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY

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

2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2640101	Bursary -Secondary		12,601,107.35	9,113,684.32
2640102	Bursary -Tertiary		6,239,800.00	4,560,568.00
2640104	Bursary-Special schools		428,000.00	319,767.00
2640105	Mocks & CAT		299,650.00	220,000.00
2640504	water		12,246,248.00	2,866,672.70
2640505	Agriculture (food security)		300,000.00	-
2640506	Electricity projects		-	-
2640507	Security		6,250,000.00	2,450,000.00
2640508	Roads		552,000.00	4,050,000.00
2640509	Sports		3,033,410.00	1,265,014.00
2640510	Environment		2,897,040.00	100,000.00
2640200	Emergency Projects (specify)		5,547,435.00	5,369,000.00
2640513	bodaboda sheds		1,680,000.00	-
3110701	vehicle		145,185.00	-
2211310	strategic Plan		3,013,350.00	-
	Total		55,233,225.35	30,314,706.02
3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets		2015 - 2016	2014 - 2015
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	9,300,000.00
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	6,600,740.00
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		1,137,658.00	-
3111002	Purchase of computers ,printers and		606,000.00	-
3111005	Purchase of photocopier		175,000.00	-
3111009	Purchase of other office equipments		779,060.00	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	Total		2,697,718.00	15,900,740.00
	9 Other Payments			
	specify		-	-
	specify		-	-
	specify		-	-
	TOTAL		-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)	
cooperative Bank, A/C No. 01141404366300		21,806,389.05	18,997,432.45	
		-	-	
Total		21,806,389.05	18,997,432.45	
10B: CASH IN HAND)				
		2015 - 2016 Kshs (30/6/2015)	2014 - 2015 Kshs (30/6/2015)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
<i>[Provide cash count certificates for each]</i>				
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2015) Kshs
			-	-
		-	-	-
		-	-	-
12 Retention Supplier/Contractor	PV no	2015 - 2016	2014 - 2015	
13 BALANCES BROUGHT FORWARD				
		2015 - 2016 Kshs (1/7/2015)	2014 - 2015 Kshs (1/7/2014)	
Bank accounts		21,806,389.05	18,997,432.45	
Cash in hand		-	-	
Imprest		-	-	
Total		21,806,389.05	18,997,432.45	
<i>[Provide short appropriate explanations as necessary]</i>				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GILGIL
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14		PRIOR YEAR ADJUSTMENTS	
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bank accounts			
Cash in hand		-	-
Imprest		-	-
		-	-
Total		-	-
15		OTHER IMPORTANT DISCLOSURES	
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (specify)		-	-
15.3: OTHER PENDING PAYABLES (See Annex 3)			
		Kshs	Kshs
Amounts due to other Government		-	-
Amounts due to other grants and other transfers (see attached list)		-	-
Others (specify)		-	-

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

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
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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 ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016

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 ENTITY - (indicate actual name of the entity)
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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	11,300,000.00	11,300,000.00
Transport equipment	6,600,740.00	6,600,740.00
Office equipment, furniture and fittings	1,916,718.00	1,916,718.00
ICT Equipment, Software and Other ICT Assets	781,000.00	781,000.00
Other Machinery and Equipment	N/A	N/A
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	20,598,458.00	20,598,458.00

Prepared by:



Miriam Naini
Fund Account Manager - Gilgil

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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For the year ended June 30, 2014

TRIAL BALANCE AS AT 30TH JUNE 2016		DR	CR
Cash and Cash equivalents			
	Bank Balances	21,806,389.05	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,232,100.00	
	Use of goods and services	7,608,095.40	
	Transfers to Other Government Units	67,005,544.00	
	Other grants and transfers	55,233,225.35	
	Acquisition of Assets	2,697,718.00	
	Other Payments	-	
Receipts			
	Transfers from the Board		137,585,639.35
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		18,997,432.45
	TOTAL	156,583,071.80	156,583,071.80