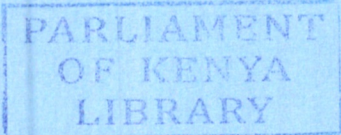


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by LOM
Wednesday 8/11/2017
Afternoon sitting
Agh*



REPORT

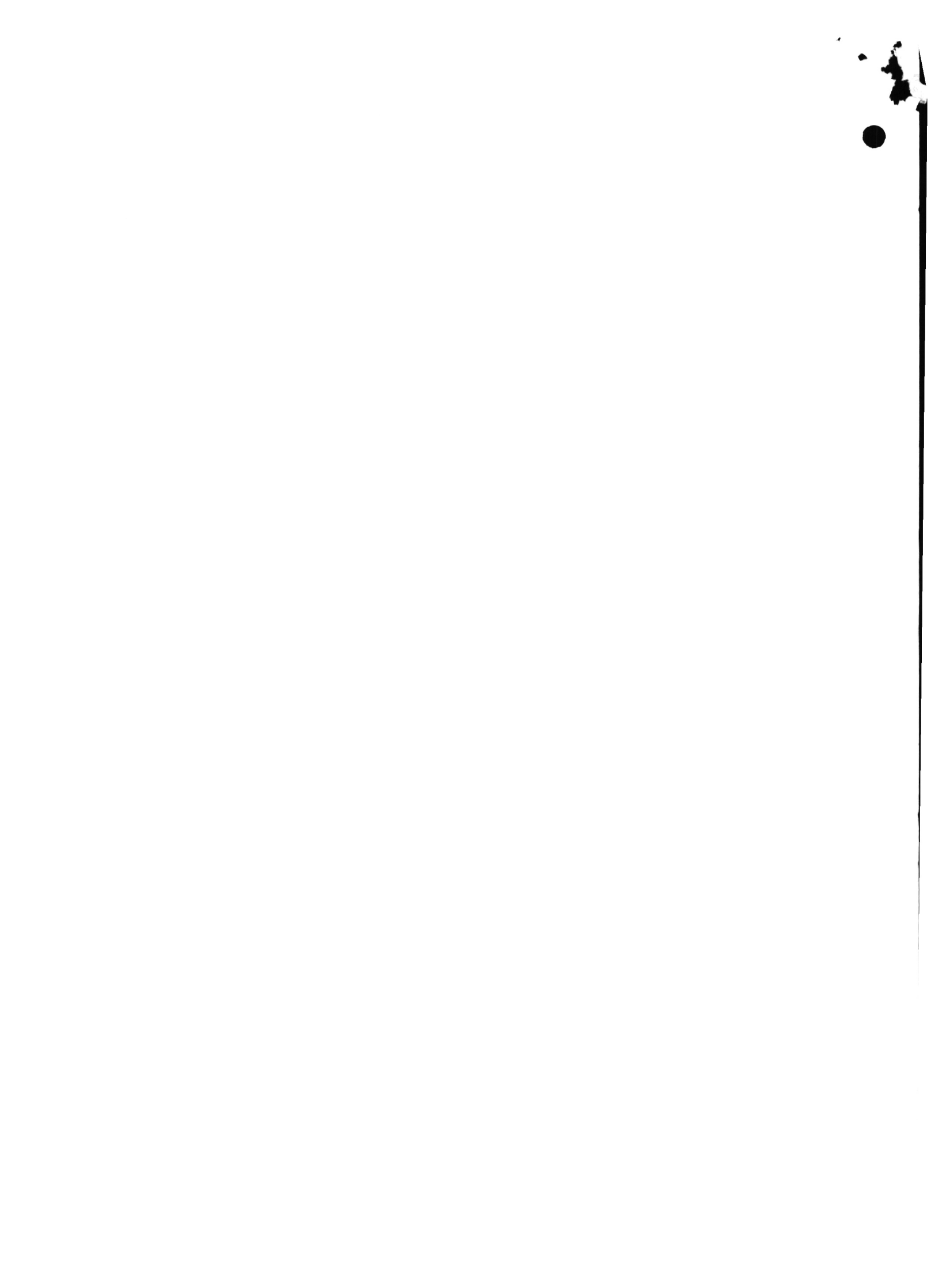
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
KANDARA 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 –
KANDARA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KANDARA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2015. 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 Kandara 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 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Suleiman Roba
3.	Accountant	Peter Muhindi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Kandara Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the 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) Kandara NG-CDF Headquarters

P.O. Box 111- 01034
NG-CDF Building
Opposite Kandara law Court,
Kandara, Kenya.

(f)Kandara NG-CDF Contacts

Telephone: (254) 0723 876 000/0725282806
E-mail: cdfkandara@cdf.go.ke/sroba@cdf.go.ke
Website: www.ngNG-CDF.go.ke

(f) Kandara NG-CDF Bankers

CO-OPERATIVE BANK OF KENYA,
THIKA BRANCH,
A/C: 01120074486100

(g) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(h) 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 –
KANDARA CONSTITUENCY**

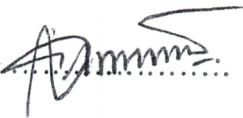
Reports and Financial Statements

For the year ended June 30, 2016

II. FORWARD BY THE CHAIRMAN OF KANDARA NG-CDFC

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

However there have been emerging issues like political, economical, social, legal and global challenges influencing the implementation of NG-CDF Projects. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations. The NG-CDFCs wish that the issues of having the project on going for a long period be controlled.



CHAIRMAN KANDARA NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KANDARA CONSTITUENCY**

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

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 Kandara 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, 2015. 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 Kandara 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, 2015, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Kandara 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 Kandara 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 02nd September 2016.

.....

FUND ACCOUNT MANAGER

.....

CHAIRMAN KANDARA NG-CDFC



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kandara Constituency set out on pages 5 to 25, which comprise the statement of assets as at 30 June 2016, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Transfers from NG-CDF Board

The statement of receipts and payments for the year ended 30 June 2016 reflects receipts from NG-CDF Board of Kshs.82,688,487. However, the summary statement of appropriation; recurrent and development combined indicate actual receipts of Kshs.96,613,034 during the year under review. The resultant variance of Kshs.13,924,547 has not been reconciled or explained. Consequently, the accuracy and completeness of transfers from NG-CDF Board of Kshs.82,688,487 for the year ended 30 June 2016 could not be confirmed.

2. Cash and Cash Equivalents

The statement of assets as at 30 June 2016 reflects bank balances of Kshs.2,601,790 and nil balance in respect of outstanding imprests.

However, a review of cash book and imprest records indicate that outstanding imprest as at 30 June 2016 amounted to Kshs.434,000 in which was apparently not disclosed in these financial statements. No explanation was provided for the omission.

Consequently, the accuracy of cash and cash equivalent balance of Kshs. 2,601,790 as at 30 June 2016 could not be confirmed.

3. Unsupported Expenditure

Included in note 1.4 to the financial statements on use of goods and services payments for the year ended 30 June 2016 of Kshs.6,785,820, is expenditure amounting to Kshs.787,250 incurred on hospitality, car hire services and stationeries. However, no documentary evidence including tender documents, tender evaluation and award minutes were presented for audit review. In absence of documentary evidence, the propriety of the expenditure of Kshs.787,250 could not be confirmed as a correct charge to public funds.

4. Unsupported Bursary Payments

Note 1.6 to the financial statements on other grants and payments reflects expenditure of Kshs.31,323,537 which includes bursary awards totaling Kshs.12,390,738 comprising of Kshs.6,706,700 and Kshs.5,684,038 in respect of bursary to secondary schools and tertiary institutions respectively. However, although payment records indicated that the funds were disbursed as allocated, out of total bursary paid of Kshs.12,390,738, an amount of Kshs.8,204,740 did not have official receipts or acknowledgement letters from various institutions attached to the payments.

In absence of acknowledgement receipts, it has not been possible to confirm whether or not the bursary reached the intended beneficiaries.

Qualified Opinion

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

Other Matter

1. Project Implementation

A review of project implementation as at 30 June 2016 is analyzed below:

Project category	No of projects budgeted	No. of projects completed	Not started or ongoing	2015/2016 Budget Kshs.	Actual spent Kshs.	Actual as % of Budget Kshs.
Transfers to Other government units	51	45	6	62,024,928	54,125,687	7,899,241
other grants and transfers	13	6	7	81,528,805	31,323,537	50,205,268
Total	64	51	13	143,553,733	85,449,224	58,104,509

During the year, Kandara CDF had allocated Kshs.143,553,733 to implement sixty four (64) projects. Out of these projects, fifty one (51) projects were completed and thirteen (13) were ongoing or had not been started.

Although the management attributes the low absorption of funds mainly to delay by the NG-CDF Board in releasing funds to the Constituency, the CDF committee should take appropriate measures to ensure that approved projects are implemented within the set timelines.

2. Use of Inappropriate Procurement Method

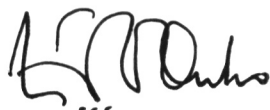
2.1 Procurement of Pipes and Fittings for Macaku-Mairungi-Kariti water project

Note 1.6 to the financial statements for the year ended 30 June 2016 reflects other grants and payments of Kshs.31,323,537 which includes Kshs.7,900,000 in respect of water project account. Included in the projects amount balance is Kshs.4,742,500 for purchase of PVC and GI pipes for Macaku-Mairungi-Kariti water project. Records made available for audit indicates that the CDFC procured the pipes for the project through request for quotations method. However, the contract sum of Kshs.4,742,000 exceeded the maximum threshold of Kshs.500,000 allowed for request for quotations as 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. As a result, the propriety of the expenditure of Kshs.4,742,000 for the year ended 30 June 2016, could not be confirmed.

2.2 Gravelling, Culvert Installation and Drainage of Muruka-Njira Inya-Kibuu Junction Road

Included also under note 1.6 on other grants and other payments is expenditure on roads totaling Kshs.5,637,500, out of which Kshs.4,314,480 was in respect of grading, culvert installation and drainage of Muruka-Njira-Inya-Kibuu junction road. Records made available for audit indicates that contract for the road was procured by CDF committee through requests for quotations in which four contractors submitted their bids and after evaluation the lowest evaluated bidder was awarded the contract at a sum of Kshs.4,452,600. However, the contract sum for the road exceeded the maximum threshold of Kshs.500,000 for use of request for quotations as 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.

Consequently, the propriety and value for money on the payment of Kshs.4,314,480 spent on the project during the year could not be confirmed.



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

Nairobi

18 September 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KANDARA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Receipts from the Board	1	82,688,487	106,753,947
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		82,688,487	106,753,947
PAYMENTS			
Compensation of employees	4	1,776,200	1,629,200
Use of goods and services	5	6,785,820	5,781,940
Transfers to Other Government Units	6	54,125,687	18,287,721
Other grants and transfers	7	31,323,537	66,740,110
Acquisition of Assets	8	-	7,000,000
Other Payments	9	-	-
TOTAL PAYMENTS		94,011,244	99,438,970
SURPLUS/DEFICIT		(11,322,757)	7,314,977

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kandara NG NG-CDF financial statements were approved on 2ND September 2016 and signed by:

.....
Fund Account Manager

.....
Chairman Kandara NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KANDARA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,601,790	13,924,547
Cash Balances (cash at hand)	10B	-	-
Sub-total		2,601,790	13,924,547
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,601,790	13,924,547
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	13,924,547	6,638,370
Surplus/Deficit for the year		(11,322,757)	7,286,177
Prior year adjustments	14	-	-
NET LIABILITIES		2,601,790	13,924,547

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kandara NG-CDF financial statements were approved on 2nd September 2016 and signed by:

.....
Fund Account Manager

.....
Chairman Kandara NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KANDARA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

		2015 – 2016 Ksh.	2014 – 2015 Ksh.
Receipts for operating income			
Transfers from NG-CDF Board	1	82,688,487	106,753,947
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,776,200	1,658,000
Use of goods and services	5	6,785,820	5,781,940
Transfers to Other Government Units	6	54,125,687	18,287,721
Other grants and transfers	7	31,323,537	66,740,110
Other Payments	8	-	-
Adjusted for:			
Adjustments during the year			-
Net cash flow from operating activities		(11,322,757)	14,286,177
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	(7,000,000)
Net cash flows from Investing Activities		-	(7,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,322,757)	7,286,177
Cash and cash equivalent at BEGINNING of the year	15	13,924,547	6,638,370
Cash and cash equivalent at END of the year	16	2,601,790	13,924,547

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kandara NG-CDF financial statements were approved on 2nd September 2016 and signed by:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KANDARA CONSTITUENCY**

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



.....
Fund Account Manager



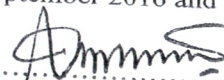
.....
Chairman Kandara NG-CDFC

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	113,121,646	40,613,034	153,734,680	96,613,034	57,121,646	63%
Proceeds from Sale of Assets			-	-		
Other Receipts			-	-		
	113,121,646	40,613,034	153,734,680	96,613,034	57,121,646	
PAYMENTS						
Compensation of Employees	1,893,600		1,893,600	1,776,200	117,400	94%
Use of goods and services	8,287,347		8,287,347	6,785,820	1,501,527	82%
Transfers to Other Government Units	62,024,928		62,024,928	54,125,687	7,899,241	87%
Other grants and transfers	40,915,771	40,613,034	81,528,805	31,323,537	50,205,268	38%
Acquisition of Assets			-	-		0%
Other Payments			-	-		0%
TOTALS	113,121,646	40,613,034	153,734,680	94,011,244	59,723,436	

The Kandara NG-CDF financial statements were approved on 2nd September 2016 and signed by:

.....
Fund Account Manager


.....
Chairman Kandara NG-CDFC

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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Reports and Financial Statements

For the year ended June 30, 2016

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 CONSTITUENCY DEVELOPMENT FUND –
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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 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, 2016.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

I. NOTES TO THE FINANCIAL STATEMENTS			
GFS CODES			
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		
		2015 - 2016	2014 - 2015
		Kshs	Kshs
1330407	Normal Allocation		
	AIE 2014/15 - 759566		26,688,487
	AIE 2014/15 - 796566		14,013,092
	AIE 2014/15 - 796755		12,675,395
	AIE 2014/15 - 796041		26,688,487
	AIE 2014/15 - 790783		26,688,487
	AIE 2014/15	26,688,487	
	AIE 2015/16 - 724095	10,000,000	
	AIE 2015/16 - 724234	10,000,000	
	AIE 2015/16 - 820565	26,000,000	
	AIE 2015/16 - 820882	10,000,000	
1330409	Receipt from other Constituency		-
	TOTAL	82,688,487	106,753,947

1.2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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 Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of office and general equipment	-	-
		-	-
	Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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Reports and Financial Statements

For the year ended June 30, 2016

1.3 COMPENSATION OF EMPLOYEES

2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,747,400	1,629,200
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2710120	gratuity		-	-
2120101	Employer contribution to NSSF		28,800	28,800
	Total		1,776,200	1,658,000

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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1.4 USE OF GOODS AND SERVICES

2200000	5 USE OF GOODS AND SERVICES		
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2210100	Utilities, supplies and services		
2210104	Office rent	463,445	506,000
2210200	Communication, supplies and services		-
2210300	Domestic travel and subsistence	200,000	200,000
2210500	Printing, advertising and information supplies & services	200,000	206,000
2210600	Rentals of produced assets	-	-
2210700	Training expenses	-	-
2210800	Hospitality supplies and services	-	-
2210900	Insurance costs	400,000	124,000
2211000	Specialised materials and services	778,375	300,000
2211100	Office and general supplies and services		-
2211200	Fuel, oil & lubricants	400,000	400,000
2211300	Other operating expenses	700,000	906,000
2220100	Routine maintenance – vehicles and other transport equipment		-
2220200	Routine maintenance – other assets	450,000	300,000
2210802	Other committee expenses		-
2210809	Committee allowance	600,000	713,940
		2,594,000	2,126,000
	Total	6,785,820	5,781,940

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1.5 TRANSFERS TO OTHER GOVERNMENT ENTITIES

2630200		6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description		2015 - 2016		2014 - 2015
		Kshs		Kshs
2630204	Transfers to primary schools	24,744,000		8,487,721
2630205	Transfers to secondary schools	8,724,928		5,300,000
2630206	Transfers to Tertiary institutions	8,000,000		-
2630207	Transfers to Health institutions	12,656,759		4,500,000
	TOTAL	54,125,687		18,287,721

1.6 OTHER GRANTS AND OTHER PAYMENTS

2640000		7 OTHER GRANTS AND OTHER PAYMENTS		
Description		2015 - 2016		2014 - 2015
		Kshs		Kshs
2640101	Bursary -Secondary	6,706,700		5,981,000
2640102	Bursary -Tertiary	5,684,038		5,487,000
2640104	Bursary-Special schools			-
2640105	Mocks & CAT			
2640504	water	7,900,000		12,400,000
2640505	Agriculture (food security)			
2640506	Environment	1,800,000		3,181,857
2640507	Security			
2640508	Roads	5,637,500		25,938,696
2640509	Sports	1,800,000		1,898,207
2640510	Other capital grants and transfer	1,111,649		5,727,392
2640200	Emergency Projects (specify)	683,650		6,125,958
	Total	31,323,537		66,740,110

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1.7 ACQUISITION OF ASSETS

3100000 8 ACQUISITION OF ASSETS			
Non Financial Assets		2015 - 2016	2014- 2015
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	7,000,000
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of Office furniture and fittings	-	-
3111002	Purchase of computers ,printers and other IT equipments	-	-
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	-	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
	Total	-	7,000,000

1.8 BANK BALANCES

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
<i>Cooperative Bank Thika</i>		2,601,790	13,924,547
			-
			-
Total		2,601,790	13,924,547

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2.2 PRIOR YEAR ADJUSTMENTS

	PRIOR YEAR ADJUSTMENTS			
	2015 - 2016	2014 - 2015	2012 - 2013	
Bank accounts				
Cash in hand		Kshs	Kshs	
Imprest	-	-	-	
	-	-	-	
Total	-	-	-	
	-	-	-	

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3.0. OTHER IMPORTANT DISCLOSURES

3.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

3.2: PENDING STAFF PAYABLES (See Annex 2)

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

3.3: OTHER PENDING PAYABLES (See Annex 3)

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

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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
Construction of buildings	a	B	c	d=a-c		
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						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	C	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

For the year ended June 30, 2016 (Kshs)

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							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

The following is the Content of the Asset Register.

COUNTY	CONSTITUENCY	CODE	ASSET NAME	ASSET TAG	ASSET SERIAL	ACQUISITION DATE	COST	LOCATION	CONDITION	GENERAL DISCRIPT
MURANG'A	KANDARA	109	Swivel Midback Chair	NG-CDF/096/LBC1/1-2	N/A	1/1/2006	10,000.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Low Back Chair	NG-CDF/109/L/1-13	N/A	26/10/2005	57,155.17	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	High Back Chair	NG-CDF/109/HBC/1-2	N/A	26/10/2005	11,206.90	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Metal Cabinet	NG-CDF/096/MC/1-3	N/A	26/10/2005	59,862.07	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Seater Link Chairs	NG-CDF/109/SL/1-4	N/A	26/10/2005	54,224.13	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Secretarial Chairs	NG-CDF/109/SC/1-2	N/A	26/10/2005	15,431.03	NG-CDF HALL	ONE UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Office Desk	NG-CDF/109/OD/1	N/A	26/10/2005	11,724.14	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Reception Desk	NG-CDF/109/RD/1	N/A	26/10/2005	37,563.79	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Conference Table	NG-CDF/109/CT/1	N/A	26/10/2005	29,775.86	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Writing Tables	NG-CDF/109/WT/4	N/A	26/10/2005	22,000.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Computer	NG-CDF/109/CS/1	CZC0106SM7	21/11/2005	85,650.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Computer	NG-CDF/109/CS/2	K579FKG10705080	21/11/2005	85,650.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Telephone Heads	NG-CDF/109/TH/1	5DBFC662206	21/11/2005	71,100.00	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Telephone Heads	NG-CDF/109/TH/2	N/A	21/11/2005	71,100.00	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Telephone Heads	NG-CDF/109/TH/3	N/A	21/11/2005	71,100.00	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Deskjet Printer	NG-CDF/109/DP/1	CN47G95207	21/11/2005	34,600.00	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Photocopying Machine	NG-CDF/109/PC/1	56003311	18/04/2007	149,850.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Wall Clocks	NG-CDF/109/WC/1-2	N/A	26/10/2005	595	NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8

MURANG'A	KANDARA	109	Desk Organizer	NG-CDF/109/DO/1	N/A	26/10/2005		HALL		
MURANG'A	KANDARA	109	Stapler, Celotape,P/Punch	NG-CDF/109/SCP/1-3	N/A	26/10/2005	150	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTUR
MURANG'A	KANDARA	109	Gas Cylinder	NG-CDF/109/GC/1	N/A	26/10/2005	2,820	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE
MURANG'A	KANDARA	109	Two burner gas cooker	NG-CDF/109/GC/1	N/A	18/04/2007	4,200	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE
MURANG'A	KANDARA	109	HP SCANJET	NG-CDF/109/SJ/1	N/A	18/04/2007		NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE
MURANG'A	KANDARA	109	HP Laserjet Printer	NG-CDF/109/LP/1	N/A	28/07/2010		NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Uninterruptible Power System	NG-CDF/109/UPSS/1	N/A	28/07/2010		NG-CDF HALL	UNSERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Generator	NG-CDF/109/GEN/1-2	PB0030332316	28/07/2010		NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Ahuja Public Address Kentainer Tank 10,000LTRS	NG-CDF/109/PUB/I	N/A	28/07/2010		NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Plastic Chairs	NG- CDF/109/PLATA/1	716893	28/07/2010	399,000	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Leather Coated Chairs	NG- CDF/109/PLACH/1-88	N/A	28/07/2010	154,450	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Veneer Office Table	NG-CDF/109/PCS/1-6	N/A	28/07/2010	78,600	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Sonny camera Dsc-T99	NG-CDF/109/VOT/1	N/A	28/07/2010	98,600	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	suzuki AX 100	NG-CDF/109/VOT/ NG-CDF/109/VOT/1-8	N/A	28/07/2010	29,650	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	landcruiser	NG-CDF/109/VOT/1	N/A	6/12/2014	38,000	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Desktop Computers	NG-CDF/109/CS/3-5	N/A	6/12/2014	28,000	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109	Toshiba laptop Laserjet Pro 400 printer	NG-CDF/109/TP/1	AUD2008D	6/12/2014	112,300	various locs	SERVISABLE	TAGIBLE FIXTURE 8
MURANG'A	KANDARA	109		NG-CDF/109/lp/1	2EO73931U	5/12/2014	7,000,000	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
					CND8FBD4JQ	5/12/2014	66,000.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
						5/12/2014	82,000.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8
						5/12/2014	140,000.00	NG-CDF HALL	SERVISABLE	TAGIBLE FIXTURE 8