

REPUBLIC OF KENYA

*Paper law by Lem  
upf  
8/16/2018*



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED**  
**30 JUNE 2016**





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
BANISSA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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



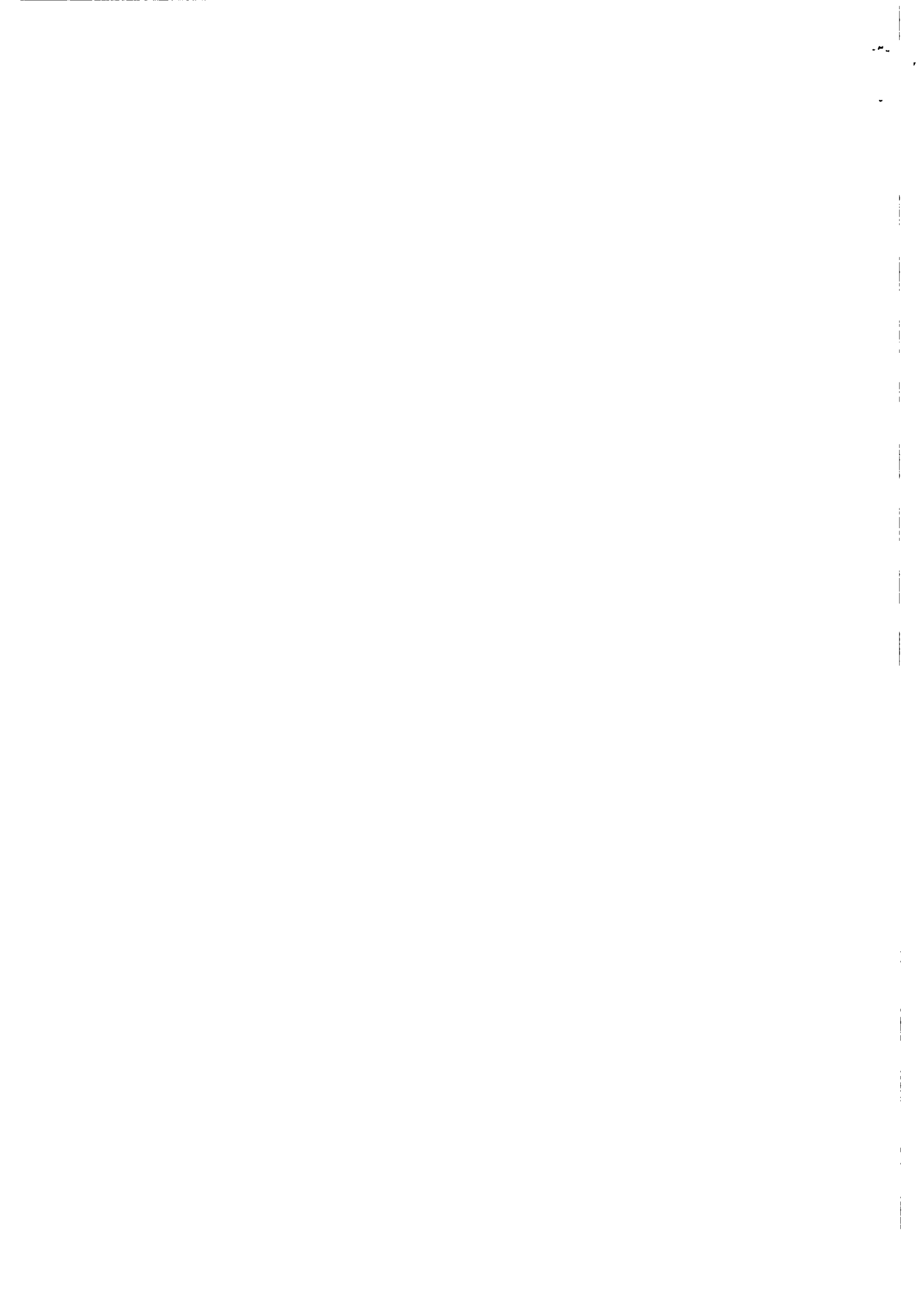
**CONSTITUENCY DEVELOPMENT FUND- BANISSA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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# CONSTITUENCY DEVELOPMENT FUND- BANISSA 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The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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 Banissa 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 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Mohamed Issack
3.	Accountant	Dickson Moreka
4.		

#### (d) Fiduciary Oversight Arrangements

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

NGCDF Office Banissa Town.  
P.O Bo 37-70303  
Takaba



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BANISSA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**(f) BANISSANGCDF Contacts**

Telephone: (+254) 0725707707

E-mail: banissa@ngcdf.go.ke

**(g) BANISSA NGCDF Bankers**

1. Equity Bank, Mandera Branch.

P.O Box

Mandera

...

...

**(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- BANISSA  
CONSTITUENCY**


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

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Banissa 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**  
**BANISSA NGCDFC DF**  
P. O Box 37 - 70803, TABAKA  
Date: **9/9/2016**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BANISSA  
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 Banissa NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (I) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Banissa NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Banissa NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Banissa NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF's financial statements were approved and signed by the Accounting Officer on

**FUND ACCOUNT MANAGER**  
**NATIONAL GOVERNMENT**  
**BANISSA CONSTITUENCY DEVELOPMENT FUND**  
**P. O. BOX 37 - 70303, TAKABA**  
Fund Account Manager  
Tel: 020 725 707 707  
Email: mhasa@cdf.go.ke  
Date:.....

**CHAIRMAN**  
**BANISSA NG-CDF**  
Chairman P. O. Box 37 - 70303, TABAKA  
Date:.....







# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.oagkenya.go.ke](http://www.oagkenya.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Banisa Constituency set out on pages 7 to 33, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 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 Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

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*Report of the Auditor-General on National Government Constituencies Development Fund – Banisa Constituency for the Year ended 30 June 2016*



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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 NG-CDF Banisa 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**

### **1.0. Accuracy, completeness and Presentation of Financial Statements**

#### **1.1. Presentation of the Financial Statements**

Review of the financial statement presented for audit revealed there were no reports on the action taken on the audit issues raised in 2014/2015 where the fund had adverse opinion contrary to the IPSAS cash basis financial reporting presentation format.

No explanation has been given for not taking any action on the audit recommendations for 2014/2015.

#### **1.2. Fixed Asset Register**

The Annex 4 to the Financial Statement for 2015/2016 reflects that, NG-CDF Banisa had fixed assets worth Kshs.1,995,000 as at 30 June 2016. However, the statement of receipts and payments show that assets worth Kshs.1,000,000 were procured during the year under review. There was no summary fixed assets register for the alleged assets reflected in the Annex and therefore making verification of the assets figure difficult.

It has not been possible to ascertain the evidence, ownership validity, completeness, disclosure and accuracy of the assets balance.

In view of the foregoing, the accuracy, completeness and presentation of the financial statements as at 30 June 2016 could not be confirmed.

### **2.0. Cash and Cash Equivalents**

The statement of financial assets reflects cash and cash equivalents balance of Kshs.1,817,473 as at 30 June 2016.

However, the bank reconciliation statement prepared on 30 June 2016 reflects payment of Kshs.1,842,469 in the cash book not recorded in the bank statement, which include stale cheques totaling Kshs.391,561 with some dating back to November 2014. No explanation has been given for not investigating and replacing the stale cheques or crediting them back to the cash book.



Further, Project Management Committees (PMC's) are required by NG-CDF Regulations, 2016 Section 15(10)(a) and (b) to maintain records of Bank accounts and to prepare and table quarterly reports. However, contrary to the regulations, no records of the bank accounts operated by the various project management committees for NG-CDF Banisa office were maintained. In addition, there were no PMC's Bank Statement and Cash Books maintained. Therefore Bank reconciliations for the PMCs accounts were not drawn for the period under review.

In view of the foregoing, it has not been possible to ascertain the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,817,473 as at 30 June 2017.

### **3.0. Constituency Oversight Committee**

The NG-CDF Act, 2015 section 53(1) requires Constituency oversight committee to be appointed for every NG-CDF. However, no oversight committee was appointed for National Government Constituency Development Fund-Banisa and therefore the fund operated without the mandatory oversight committee. No explanation was given for not appointing the committee.

Consequently, the fund was in breach of the law.

### **4.0. Irregular Award Of Capital Projects**

During the year under review, NG-CDF Banisa spent Kshs.52,697,447 on capital projects. However, scrutiny of records for projects revealed that projects worth Kshs.8,042,755 had not been supported.

The following irregularities were noted:-

- a) There were no certificate of practical completion and therefore input of the technical department and institutions were not utilized and there was no indication the relevant committee inspected the projects
- b) Some Project files lacked letters of notification to both the successful and unsuccessful bidders as required by the Public Procurement and Disposal Act, 2015.
- c) In some instances, the registration certificates of PMC's were not supporting the payment vouchers and not in the project files.
- d) Physical verification carried out on 25 March, 2017 revealed that some of the projects implemented were not in use.

In view of the anomalies, it has not been possible to confirm the validity, propriety and value for money of the projects worth Kshs.52,697,447 as at 30 June 2016.

### **5.0. Unsupported Stores Expenses**

During the year under review, the NG-CDF Banisa used Kshs.9,848,700 for goods and services. However, the management used an amount of Ksh.5,725,000 to procure desks, beds, chambers and chairs.

A review of the available records revealed that the stores were neither received vide counter receipt vouchers nor taken on charge in the stores ledgers. There was no documentary evidence availed to confirm that the stores were subsequently issued to the users through S11 (issue notes). Further, no inspection and acceptance certificates to proof that the goods were inspected at the time of delivery and receipt.

Consequently, the stores expenditure of Kshs.5,725,000 it could not be ascertained as a proper charge to public funds.

#### **6.0. Unaccounted for Bursary Fund Expenses**

NG-CDF Banisa awarded bursaries totaling to Kshs.15,123,000 during the financial year 2015/2016 to various schools to benefit needy students. However, a review of the expenditure revealed that an amount of Kshs.4,591,440 was not supported. There were no fees payment receipts from the institutions the money was purportedly paid. Further, were no students list showing the year of study or committee minutes for meetings held on distribution of bursary.

It was, therefore, not possible to ascertain whether the beneficiaries were bona fide students of the schools and colleges listed and that bursary funds were used for intended purposes.

#### **7.0. Unsupported For Administration/ Monitoring and Evaluation Expenses**

During the year under review, NG –CDF Banisa management spent Kshs.1,895,000 on administration/ monitoring and evaluation. However, the List of projects visited during monitoring and evaluation were not made available for audit review and were not in the project files.

Progress reports for the projects were not in the project files. Further, stores procured during the exercise were not received vide S13 (receipt vouchers) and were not taken on charge in the stores ledgers.

Under the circumstance, it has not been possible to confirm the propriety of the expenditure of Kshs.1,895,000 as 30 June 2016.

#### **Other Matter**

##### **1.0. Budget Performance Analysis**

During the year under review, Banisa National Government Constituency Development Fund had a final budget amounting to Kshs.164,669,616 with Kshs.145,000,279 or 88% allocated to development projects and Kshs.19,669,337 or 12% allocated to recurrent expenditure. In order to finance the budget, the NG–CDF Banisa had a total of Kshs.85,135,875 to finance the budget. This being, Kshs.76,000,000 (46.2 per cent) as transfers from the NG-CDF Board and had Kshs.9,135,875 (5.5 per cent) cash balance brought forward from FY 2014/2015. However, the Fund was underfunded to the tune of



Kshs.78,537,741 (47.69 percent) and had a prior year adjustment of Kshs.996,000 (0.6 per cent)

The budget analysis on budgeted allocation and expenditure by items are reflected in the table below:-

### Development Budget

	Item	Budget Allocation	Actual Expenditure	Under/Over Absorption
		Kshs.	Kshs.	Kshs.
<b>DEVELOPMENT</b>				
	Transfer to other Government Units	68,610,001	11,305,000	57,305,001
	Other grants & Transfers	74,385,278	61,058,202	13,327,076
	Acquisition of Assets	1,000,000	1,000,000	-
	Other payments	1,005,000	-	1,005,000
	<b>Total</b>	<b>145,000,279</b>	<b>73,363,202</b>	<b>71,637,077</b>

### Recurrent Budget

	Item	Budget Allocation (Kshs.)	Actual Expenditure (Kshs.)	Under/Over Absorption (Kshs.)
	Use of Goods & Services	16,568,895	9,848,700	6,720,195
	Compensation To Employees	3,100,442	1,102,500	1,997,942
	<b>Total</b>	<b>19,669,337</b>	<b>10,951,200</b>	<b>8,718,137</b>

However,

- i. From the above analysis it is clear that the National Government Constituency Development Fund for Banisa under spent above 50% of their budget on other grants and Transfers, Use of Goods and Services to the tune of Kshs.20,047,271 and no explanation was given.
- ii. The National Government CDF Board did not fully fund the budget to the tune of Kshs.78,537,741 representing 47.69 of their budget hence negative impact on development projects that would have benefitted the Constituents.
- iii. A total of Kshs.145,000,279 was allocated during the year to finance 55 (Fifty five) projects. However, by 30 June 2016 only 21 projects have been implemented with remaining 34 projects not implemented

## 2.0 Outstanding Prior Years Audit Issues 2014/2015

The management of NG-CDF Banisa Constituency did not respond to the issues raised in the report for 2014/2015 financial year and therefore the following issues remained unresolved.

### 2.1 Budget Performance Analysis

During the year under review NG-CDF Banisa under spent on compensation of employees, use of goods and services, committee expenses, other grants and transfers totaling to Kshs.11,535,875.00 and no explanation was given for under spending



## **2.2 Accuracy, Completeness and presentation of Financial Statement**

The fund's financial statement for the year ended 30<sup>th</sup> June, 2015 did not conform with the reporting format prescribed by IPSAS 1 and the National treasury.

## **2.3 Award of Contracts for Capital Projects**

Contracts worth Kshs.15,900,000.00 were awarded without following the Public Procurement and Disposal Act, 2005.

## **2.4 Procurement of Strategic Plan for Banisa Constituency**

A tender to develop a five year strategic plan costing Kshs.1,800,000.00 was awarded to M/s Elite Human Capacity Services limited but a copy of the same was not made available for audit review.

## **2.5 Bursary Expenses**

Bursaries worth Kshs.3,059,000.00 disbursed to various institutions were not supported with relevant documents.

## **2.6 Monitoring and Evaluation Expenses**

An amount of Kshs.1,310,000.00 paid in respect of monitoring and evaluation had payment vouchers not supported with relevant documents.

## **2.7 Stores Expenses**

An amount of Kshs.1,880,454.00 was spent on sports equipment and uniforms but the management did not maintain stores records and also issue vouchers were not raised to ascertain the point of use.

## **2.8 Unutilized Facilities**

Banisa NG-CDF financed construction of one dormitory at Kukub primary school and a dispensary at Malka Ruqa both at cost of Kshs.5,800,000.00 but were not put to use one year after completion.

## **2.9 Unsupported Emergency Expenses**

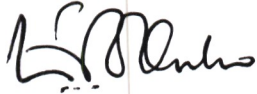
Kshs.1,000,000.00 was spent on emergency cases i.e on construction of two toilets and purchase of mattresses but the payments were not supported with invoices, delivery notes and certificate of practical completion and inspection and acceptance.

## **2.10 Procurement of Incinerator for Banisa Mixed Day Secondary School**

The payment voucher of Kshs.1,314,196.00 for incinerator was not supported with certificate of practical completion, request for quotation lacked quotation numbers, opening dates and provision for retention fee was not made.

## 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 – Banisa 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**

**6 July 2018**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BANISSA CONSTITUENCY**

**Reports and Financial Statements:**

**For the year ended June 30, 2016**

<b>IV. STATEMENT OF RECEIPTS AND PAYMENTS</b>		<b>(Reclassified)</b>	
	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	76,000,000	197,988,070
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>76,000,000</b>	<b>197,988,070</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,102,500	1,277,884
Use of goods and services	5	9,848,700	10,323,546
Transfers to Other Government Units	6	11,305,000	93,477,643
Other grants and transfers	7	61,058,202	89,222,504
Acquisition of Assets	8	1,000,000	-
Other Payments	9	-	1,800,000
<b>TOTAL PAYMENTS</b>		<b>84,314,402</b>	<b>196,101,577</b>
<b>SURPLUS/DEFICIT</b>		<b>(8,314,402)</b>	<b>1,886,493</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Banissa NGCDF financial statements were approved on 9/9 2016 and signed by:

**CHAIRMAN**  
**BANISSA NGCDF**  
 Chairman NGCDF  
 P.O. Box 37, TABAKA  
 Date: .....

**FUND ACCOUNT MANAGER**  
**NATIONAL GOVERNMENT**  
**BANISSA CONSTITUENCY DEVELOPMENT FUND**  
 P. O. Box 37 - 70303, TAKABA  
 Mobile: 0725 707 707  
 Fund Account Manager  
 Email: mbanissa@nrc.go.ke  
 Date: .....



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BANISSA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**V. STATEMENT OF ASSETS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	1,817,473	9,135,875
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,817,473</b>	<b>9,135,875</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	9,135,875.00	7,249,381.00
Surplus/Deficit for the year		(8,314,402)	1,886,493.40
Add : Prior year adjustments	14	996,000	-
<b>NET FINANCIAL POSITION</b>		<b>1,817,473</b>	<b>9,135,875.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Banissa NGCDF financial statements were approved on 9/9/16 2016 and signed by:

**CHAIRMAN**  
BANISSA NGCDF  
Chairman  
P.O. Box 37-70303, TABAKA

**FUND ACCOUNT MANAGER**  
NATIONAL GOVERNMENT  
BANISSA CONSTITUENCY DEVELOPMENT FUND  
P. O. Box 37 - 70303, TAKABA  
Mobile: 0725 707 707  
Email: nbhassa@cdf.go.ke  
Date: 9/9/16

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BANISSA  
CONSTITUENCY**


**Reports and Financial Statements**


**For the year ended June 30, 2016**

**VI. STATEMENT OF CASHFLOW**

		2015 - 2016	(Reclassified) 2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	76,000,000	197,988,070
Other Receipts	3	-	-
		76,000,000	
Payments for operating expenses			
Compensation of Employees	4	1,102,500	1,277,884
Use of goods and services	5	9,848,700	10,323,546
Transfers to Other Government Units	6	11,305,000	93,477,643
Other grants and transfers	7	61,058,202	89,222,504
Other Payments	9	-	1,800,000
		83,314,402	196,101,577
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(7,314,402)	1,886,493.40
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,000,000)	-
Net cash flows from Investing Activities		(1,000,000)	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(8,314,402)</b>	<b>1,886,493.40</b>
Cash and cash equivalent at BEGINNING of the year	13	9,135,875.00	7,249,381.60
Add: Prior Year Adjustment	14	996,000.00	
Cash and cash equivalent at END of the year		1,817,473	9,135,875.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Banissa NGCDF financial statements were approved on 9/9/ 2016 and signed by:

  
 Chairman NGCDFC  
**CHAIRMAN**  
**BANISSA NG-CDF**  
 P. O. Box 37 - 70303, TAKABA  
 Date:.....

  
 Fund Account Manager  
**FUND ACCOUNT MANAGER**  
**NATIONAL GOVERNMENT**  
**BANISSA CONSTITUENCY DEVELOPMENT FUND**  
 P. O. Box 37 - 70303, TAKABA  
 Mobile: 0725 707 707  
 Email: mhassa@cdf.go.ke  
 Date:.....9/9/16



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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	152,137,741	12,531,875	164,669,616	86,131,875	78,537,741	52.3%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
<b>TOTAL</b>	152,137,741	12,531,875	164,669,616	86,131,875	78,537,741	52.3%
<b>PAYMENTS</b>						
Compensation of Employees	1,799,400	1,301,042	3,100,442	1,102,500	1,997,942	35.6%
Use of goods and services	10,892,996	5,675,899	16,568,895	9,848,700	6,720,195	59.4%
Transfers to Other Government Units	68,610,000	1	68,610,001	11,305,000	57,305,001	16.5%
Other grants and transfers	69,335,345	5,049,933	74,385,278	61,058,202	13,327,076	82.1%
Acquisition of Assets	1,000,000	-	1,000,000	1,000,000	-	100.0%
Other Payments	500,000	505,000	1,005,000		1,005,000	
<b>TOTAL</b>	152,137,741	12,531,875	164,669,616	84,314,402	80,355,214	51.2%



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

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

- (a) commentary on significant underutilization (below 50% of utilization) and any overutilization
- i. Compensation of Employees-Funds prioritized for payment of projects that was devolved and needed to be paid on or before 19<sup>th</sup> February 2016 to comply with the Boards directive.
  - ii. Transfer to other Governments Units-Funds prioritized for payment of projects that was devolved and needed to be paid on or before 19<sup>th</sup> February 2016 to comply with the Boards Directive.

The BanissaNG-CDF financial statements were approved on 9/9/ 2016 and signed by:



Chairman NGCDF



## 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.

Committee Expenses of Ksh 4,334,192 in the financial year 2014/15 has been reclassified. The Item is to be presented under use of Goods and Services. The Comparative amount in the Financial Year 2015/16 is reclassified to Comply with the requirement of IPSAS.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central

Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

### 6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### 7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

### 8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

IX. NOTES TO THE FINANCIAL STATEMENTS

i TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2015 - 2016 Kshs	2014 -2015 Kshs
Normal Allocation	A724063	30,000,000.00	57,103,278
	A724195	20,000,000.00	71,642,396
	A820699	26,000,000.00	69,242,396
		-	-
Conditional grants			-
			-
Receipt from other Constituency			-
<b>TOTAL</b>		<b>76,000,000.00</b>	<b>197,988,070</b>

2. PROCEEDS FROM SALE OF ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,102,500.00	1,277,884
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	-	-
gratuity	-	-
<b>Total</b>	<b>1,102,500.00</b>	<b>1,277,884</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

Description	(Reclassified)	
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	1,701,000.00	780,000
Office rent	-	904,354
Communication, supplies and services	-	-
Domestic travel and subsistence	1,550,000.00	1,885,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,398,000.00	1,280,000
Hospitality supplies and services	-	-
Other committee expenses	-	780,000
Committee allowance	4,460,000.00	3,554,192
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	439,700.00	530,000
Fuel ,oil & lubricants	-	570,000
Other operating expenses	-	40,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	300,000.00	-
<b>Total</b>	<b>9,848,700.00</b>	<b>5,989,354</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	1,650,000.00	56,779,430
Transfers to secondary schools (see attached list)	6,555,000.00	27,315,454
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	3,100,000.00	9,382,759
<b>-TOTAL</b>	<b>11,305,000.00</b>	<b>93,477,643.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	-	3,550,500
Bursary -Tertiary	15,123,000.00	15,410,050
Bursary-Special schools	-	-
Mocks & CAT	1,500,000.00	1,000,000
water	32,482,188.00	52,352,564
Agriculture (food security)	-	-
Electricity projects	-	-
Security	-	1,500,000
Roads	3,300,000.00	4,019,578
Sports	-	3,511,150
Other capital grants and transfer	-	-
Emergency Projects (specify)	5,610,259.00	5,854,466
Environments	3,042,755.00	2,114,196
<b>Total</b>	<b>61,058,202.00</b>	<b>89,222,504</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	750,000.00	-
Purchase of computers ,printers and other IT equipments	250,000.00	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
		-
<b>Total</b>	<b>1,000,000.00</b>	<b>-</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS  
2014-2015

2015-2016

Ksh

Ksh

Strategic Plan		-	1,800,000
specify		-	-
specify		-	-
<b>TOTAL</b>		-	<b>1,800,000</b>

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
Equity Bank Mandera Branch	1,000,261,939,39 4	1,817,473.00	9,135,875
		-	-
		-	-
		-	-
<b>Total</b>		<b>1,817,473.00</b>	<b>9,135,875</b>
<b>10B: CASH IN HAND)</b>			
		2015 - 2016	2014 - 2015
		Kshs (30/6/2015)	Kshs (30/6/2015)
Location 1		-	-
Location 2		-	-

Location 3		-	-
Other receipts (specify)		-	-
<b>Total</b>		-	-
		<i>[Provide cash count certificates for each]</i>	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

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

12 Retention		
Supplier/Contractor	2015 - 2016	2014 - 2015
	Kshs	Kshs
<b>TOTAL</b>		



NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

		2015 - 2016	2014 - 2015	
		Kshs (1/7/2015)	Kshs (1/7/2014)	
Bank accounts		9,135,875.00	7,249,382	
Cash in hand		-	-	
Imprest		-	-	
<b>Total</b>		<b>9,135,875.00</b>	<b>7,249,382</b>	

**14. PRIOR YEAR ADJUSTMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts		
Cash in hand	-	-
Imprest	996,000	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
	<u>996,000</u>	

**Explanation:**

Being imprest issued for Claim on CDFC Allowances which was not utilized with the cut off period of FY 2014/15 and accounted for in the financial year FY 2015/16.



## 15. OTHER IMPORTANT DISCLOSURES

### 15.1: PENDING ACCOUNT PAYABLES (See Annex 3)

		2015-2016Kshs	Kshs2014-2015
Amounts due to other Government entities (see attached list)		57,305,001.00	1
Amounts due to other grants and other transfers (see attached list)		13,327,075.55	5,049,933
Others (specify) Audit Fee(2014/15 and 2015/16 FY)		1,005,000.00	505,000
		<b>71,637,076.55</b>	<b>5,554,934</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-BANISA CONSTITUENCY.**

**Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracte	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	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. Use of Goods and Services	16,568,895		9,848,700	6,720,195		
8.						
9.						
<b>Sub-Total</b>	16,568,895		9,848,700	6,720,195		
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>	16,568,895		9,848,700	6,720,195		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY.**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	b	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 (cdfc employees)</b>							
10. CDFC Employees		3,100,442		1,102,500	1,997,942		
11.							
12.							
	<b>Sub-Total</b>	3,100,442		1,102,500	1,997,942		
	<b>Grand Total</b>	3,100,442		1,102,500	1,997,942		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

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

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2016	2015	
		a	b	c	d=a-c		
Amounts due to other Government entities							
1. Birkan Primary School	Construction of a kitchen and a store	1,500,000.00	-	-	1,500,000.00	-	
2. Derkhale Primary School	Construction of underground water Tank	1,500,000.00	-	-	1,500,000.00	-	
3. Diribbor Primary School	Construction of 1 no classroom and a set of twin toilet	1,100,000.00	-	-	1,100,000.00	-	
4. Tarbey Primary School	Construction of 2 no Classrooms	1,600,000.00	-	-	1,600,000.00	-	
5. Guba Primary School	Concrete Fencing of School Compound	2,000,000.00	-	-	2,000,000.00	-	
6. QordoboAbero Primary School	Construction of 2no Classrooms and a set of twin Toilets	1,900,000.00	-	-	1,900,000.00	-	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
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7. Hulliow Primary School	Construction of 2no Staff House	1,600,000.00	-	-	-	1,600,000.00	-
8. Kukub Primary School	Construction of kitchen and store and a set of twin Toilet	1,800,000.00	-	-	-	1,800,000.00	-
9. Abuhuraira Integrated Primary School	Construction of 1 no underground Water Tank	1,500,000.00	-	-	-	1,500,000.00	-
10. QarariDertu Primary School	Construction of 2no Classrooms and a set of twin Toilets	1,900,000.00	-	-	-	1,900,000.00	-
11. Goljo Primary School	Construction of an Administration block	1,700,000.00	-	-	-	1,700,000.00	-
12. Choroqo Primary School	Construction of kitchen and store	1,500,000.00	-	-	-	1,500,000.00	-
13. Dakabor Primary School	Construction of 2no Classrooms	1,600,000.00	-	-	-	1,600,000.00	-
14. Eymole Primary School	Construction of 2 sets of twin toilets	600,000.00	-	-	-	600,000.00	-
15. Chief Haji Mohamed Primary School	Construction of an Administration block	2,000,000.00	-	-	-	2,000,000.00	-
16. Eymole Integrated Primary School	Construction of 2no Classrooms and a set of twin Toilets	1,900,000.00	-	-	-	1,900,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
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17. Kiliwehiri Primary School	Construction of 1no Classroom	800,000.00	-	-	-	800,000.00	-
18. Banisa Boarding Primary School	Concrete Fencing of School Compound	2,500,000.00	-	-	-	2,500,000.00	-
19. Gesrebki Primary School	Construction of 2no Classrooms and a set of twin Toilets	1,900,000.00	-	-	-	1,900,000.00	-
20. Purchase of three seater desks	Purchase of three seater desks for primary school	5,005,000.00	-	-	-	5,005,000.00	-
21. Purchase of Motorcycle	Purchase of mortar cycle for Banisa Sub county Education office	1,000,000.00	-	-	-	1,000,000.00	-
22. Malkamari Secondary School	Construction of 1no Classroom and Renovation of administration Block	1,300,000.00	-	-	-	1,300,000.00	-
23. Banisa Mixed Day Secondary School	Construction of 2no Classrooms and 2 sets of twin Toilets	2,200,000.00	-	-	-	2,200,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

24. Banisagirls Secondary School	Construction of 1 No Masonry Water Tank(ksh 2,200,000), Construction of 2 No Staff Houses(1,600,000) and Construction of 2 set of Twin Toilets(ksh 600,000) and Fencing of school compound(ksh 5,000,000)	9,400,000.00	-	-	9,400,000.00	-	
25. Kiliwehiri Secondary School	Construction of 1 No Masonry Water Tank(ksh 2,200,000), Construction of 2 No Staff Houses(1,600,000) and Construction of 1 set of Twin Toilets(ksh 300,000)	4,100,000.00	-	-	4,100,000.00	-	
26. Wayam Secondary School	Construction of 2no Classroom, a kitchen and a store and a set of twin toilet	3,400,000.00	-	-	3,400,000.00	-	
Sub-Total		57,305,000.00			57,305,000.00		
Amounts due to other grants and							



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

other transfers									
1. Chief Haji Mohamed Primary School	Clearing of sport Grounds and Erection of Goal Post	1,000,000.00	-	-	1,000,000.00	-			
2. Kiliwehiri Secondary School	Clearing of sport Grounds and Erection of Goal Post	1,000,000.00	-	-	1,000,000.00	-			
3. Banisa Girls Secondary School	Clearing of sport Grounds and Erection of Goal Post	1,042,755.00	-	-	1,042,755.00	-			
4. Emergency Reserve	Emergency Reserve	3,267,647.00	-	-	3,267,647.00	-			
5. Banisa Administration Police	Construction of an Administration block	1,700,000.00	-	-	1,700,000.00	-			
6. Gurdis-Marille Road	Bush Clearing for Gurdis-Marille Road	1,900,000.00	-	-	1,900,000.00	-			
7. Bursary for Secondary Schools	Bursary for Secondary Schools	3,416,674.55	-	-	3,416,674.55	-			
Sub-Total		13,327,076.55			13,327,076.55				
Others (specify)									
6. Kenao Audit Fees(2014/2015fy)	Amount to be reallocated to other projects	500,000.00	-	-	500,000.00	-			

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
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7. Kenao Audit Fees(2015/2016FY)	Amount to be resubmitted to other projects	500,000.00	-	-	500,000.00	-
8. Other Payment Balance(2013/14fy)	Balance on the allocation of office furniture 2013/14fy	5,000.00	-	-	5,000.00	-
Sub-Total		1,005,000.00			1,005,000.00	
Grand Total		80,355,214.00			80,355,214.00	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-BANISA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

**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		
Transport equipment		
Office equipment, furniture and fittings	1,179,000.00	429000.00
ICT Equipment, Software and Other ICT Assets	816,000.00	566,000
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>1,995,000.00</b>	<b>995,000.00</b>

Prepared by:  
**Mohamed Issack Hassan**  
**Fund Account Manager**  
**Banissa Constituency**