

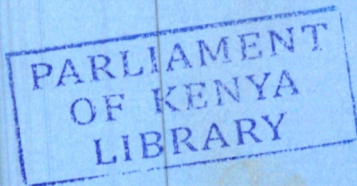
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



Paper Laid on the Table of the House by the Leader of the Majority Party on Tuesday 6th November 2018

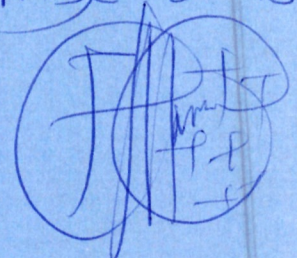


REPORT

OF

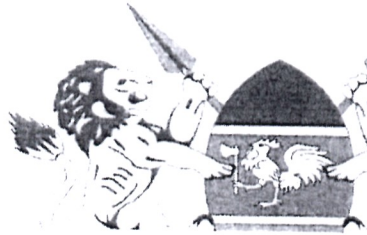
THE AUDITOR-GENERAL

ON



THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND JUJA CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2017



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND-
JUJA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2015. The National Government *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 National government *Constituencies Development Fund*. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and the fight against poverty at the constituency level.

(b) Key Management

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

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Dinah Wanja
3.	Accountant	Ruth Wanyonyi
4.		



(d) Fiduciary Oversight Arrangements

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

(e) JUJA NG-CDF Headquarters

P.O. Box 4942-01002
Lancaster House- Juja
Along Thika Super Highway
Thika, KENYA

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

(f) JUJA NG-CDF Contacts

Telephone: (254) 723724758
E-mail:juja ngcdf.go.ke
Website: www.wjujangucdf.go.ke

(g) JUJA NG-CDF Bankers

Equity Bank
Juja Branch
A/C No. 0870262101693

(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

II. FORWARD BY THE CHAIRMAN JUJA (NG-CDFC)

Guided by the vision of Juja Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

- The Juja NG CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the eight strategic priorities namely: education infrastructure and bursary, health, water, security, roads, environment through equity and sustainable development in poverty eradication at community level.
- The Key achievements have been access to quality and equal opportunity in education by giving bursaries to the less fortunate children both in secondary and tertiary level, the NGCDFC was able to award bursaries to over 2,000 students both in secondary and tertiary level.
- Infrastructure in most of the public primary and secondary schools classrooms, administration blocks, dormitory, in the five wards (Kalimoni, theta, murera, weitethie, juja) have been constructed or rehabilitated, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools

Emerging issues, implementation challenges and recommendations

- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to huge balances of un-presented cheques on the bank reconciliation statements and eventually stale cheques, poor submission of returns by the PMCs, late disbursement of funds.

For: 

Gerald Kagumo

Chairman - NGCDFC

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

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 *Juja NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NG-CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NG-CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the *Juja NG-CDF* accepts responsibility for the *NG-CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2017, and of the *NG-CDF's* financial position as at that date. The Accounting Officer charge of the *Juja 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 *Juja NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *NG-CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *NG-CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2017.

For: 
Chairman - Juja NG-CDFC


Fund Account Manager
FUND MANAGER
Sign:

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund–Juja Constituency set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

Note 7 to the financial statements for the year ended 30 June 2017 reflects other grants and transfers balance of Kshs.84,702,324 which includes Kshs.28,859,580 in respect of bursary-secondary schools which was awarded to various beneficiaries in learning institutions as bursaries to needy students. However, out of the total disbursements, an amount of Kshs.27,613,990 was not supported by acknowledgement letters/receipts from institutions who received the bursary awards to confirm that it was received and accounted for. Consequently, it has not been possible to ascertain whether the bursaries awarded reached the intended beneficiaries and were properly accounted for as at 30 June 2017.

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

2. Bank Balances

The statement of assets reflects bank balance of Kshs.1,301,728 as at 30 June 2017. However, scrutiny of the bank reconciliation statement presented for audit verification indicated that, unrepresented cheques amounting to Kshs.1,017,428 were already stale as at 30 June 2017 and could not be presented to the bank for payment. No reason was provided for the failure to reverse the cheques into the cashbook.

Consequently the accuracy of bank balances of Kshs.1,301,728 as at 30 June 2017 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Construction of Abba Salama AP Post

Note 7 to the financial statements on other grants and other payments for the year ended 30 June 2017 reflects security balance of Kshs.8,900,000 which includes an amount of Kshs.2,000,000 for the construction of two (2) security staff houses in Abba Salama AP Post. The disbursement was in addition to an amount of Kshs.2,000,000 allocated to the project in the financial year 2015/2016 bringing cumulative disbursement to Kshs.4,000,000 spent on the project. Although a physical verification of the AP Post and staff houses showed that the construction works were completed except for interior and exterior painting, the facilities had not been put into use as at time of audit in June 2018. No explanation was provided for the failure to utilize the facilities.

Responsibilities of Management and those Charged with Governance for the Financial Statements

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

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

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to

draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi


17 October 2018

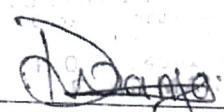
Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	130,302,766	72,475,204
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	56,000	-
TOTAL RECEIPTS		130,358,766	72,475,204
PAYMENTS			
Compensation of employees	4	973,440	757,180
Use of goods and services	5	11,009,402	4,309,603
Transfers to Other Government Units	6	27,220,000	16,837,931
Other grants and transfers	7	84,702,324	46,243,762
Acquisition of Assets	8	9,000,000	3,000,000
Other Payments	9	-	-
TOTAL PAYMENTS		132,905,167	71,148,476
SURPLUS/DEFICIT		(2,546,401)	1,326,728

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

For: 
Chairman - NG-CDFC


Fund Account Manager

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

V. STATEMENT OF FINANCIAL ASSETS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,301,728	3,848,129
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	10C	-	-
TOTAL FINANCIAL ASSETS		1,301,728	3,848,129
REPRESENTED BY			
Fund balance b/fwd 1st July...	11	3,848,130	2,521,402
Surplus/Deficit for the year		(2,546,401)	1,326,728
Prior year adjustments	12	-	-
NET LIABILITIES		1,301,728	3,848,130

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

For: 
Chairman - NG-CDFC



Fund Account Manager
Sign: ...

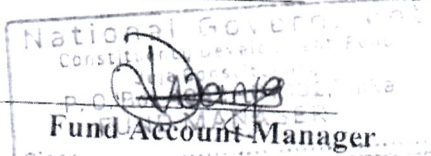
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENT		2016 - 2017	2015 - 2016
		Kshs	Kshs
Receipts for operating income			
Transfers from CDF Board	1	130,302,766	72,475,204
Other Receipts	3	56,000	-
		130,358,766	72,475,204
Payments for operating expenses			
Compensation of Employees	4	973,440	757,180
Use of goods and services	5	11,009,403	4,309,603
Transfers to Other Government Units	7	27,220,000	16,837,931
Other grants and transfers	8	84,702,324	46,243,762
Other Payments	11		-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		6,453,598	4,326,728
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(9,000,000)	3,000,000
Net cash flows from Investing Activities		(9,000,000)	(3,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,546,402)	1,326,728
Cash and cash equivalent at BEGINNING of the year	11	3,848,129	2,521,402
Cash and cash equivalent at END of the year	10	1,301,728	3,848,129

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

For: 
Chairman NG-CDFC


Fund Account Manager
Sign: _____

GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- JUJA
CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

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 Utilisatic
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	54,241,343.47	136,137,895.19	134,150,895.15	1,987,000.04	99%
Proceeds from Sale of Assets						
Other Receipts				56,000.00	56,000.00	
	81,896,551.72	54,241,343.47	136,137,895.19	134,206,895.15	2,043,000.04	99%
PAYMENTS						
Compensation of Employees	2,110,760.00	-	2,110,760.00	973,440.00	1,137,320.00	46.1%
Use of goods and services	5,259,930.20	5,857,880.62	11,117,810.82	11,009,402.90	108,407.92	99.0%
Transfers to Other Government Units	12,920,000.00	16,287,000.00	29,207,000.00	27,220,000.00	1,987,000.00	93.2%
Other grants and transfers	55,605,861.52	29,096,462.83	84,702,324.35	84,702,324.35	-	100.0%
Acquisition of Assets	6,000,000.00	3,000,000.00	9,000,000.00	9,000,000.00	-	100.0%
Other Payments						
TOTALS	81,896,551.72	54,241,343.45	136,137,895.17	132,905,167.25	3,232,727.92	97.6%

The JUJA NG-CDF financial statements were approved on _____ 2017 and signed by:

For: 
 Chairman NG-CDF


 Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily

CONSTITUENCY DEVELOPMENT FUND- JUJA

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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.

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

CONSTITUENCY DEVELOPMENT FUND- JUJA
CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

IX. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1330407	Normal Allocation	825852(15/16)	48,406,214.00	23,475,203.60
		829568	4,094,827.60	20,000,000.00
		855021	36,853,449.00	20,000,000.00
		724231	40,948,275.10	9,000,000.00
1330408	Conditional grants		-	-
1330409	Receipt from other Constituency		-	-
	TOTAL		130,302,765.70	72,475,203.60
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
3510000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-

CONSTITUENCY DEVELOPMENT FUND- JUJA

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

3510801	Receipts from the Sale Plant Machinery and Equipment		-	
3510803	Receipts from the Sale of office and general equipment		-	
			-	
			-	
			-	
	Total			
1400000	3 OTHER RECEIPTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		56,000.00	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		56,000.00	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2110201	Basic wages of contractual employees		946,560.00	701,020.00
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-

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2110326	Other personnel payments	-	-	
2120101	Employer contribution to NSSF	26,880.00	56,160.00	
2710120	gratuity	-	-	
	Total	973,440.00	757,180.00	
2200000	5 USE OF GOODS AND SERVICES			
	Description	2016 - 2017	2015 - 2016	
		Kshs	Kshs	
2210100	Utilities, supplies and services	550,000.00	325,000.00	
2210104	Office rent	500,439.90	232,327.00	
2210200	Communication, supplies and services	520,000.00	250,000.00	
2210300	Domestic travel and subsistence	823,000.00	460,996.05	
2210500	Printing, advertising and information supplies & services	1,400,763.00	242,250.00	
2210600	Rentals of produced assets			
2210700	Training expenses	3,247,200.00		
2210802	Other committee expenses	1,041,000.00	745,030.00	
2210809	Committee allowance	1,227,000.00	1,000,000.00	
2210800	Hospitality supplies and services			
2210900	Insurance costs			

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2211000	Specialised materials and services				
2211100	Office and general supplies and services		850,000.00	500,000.00	
2211200	Fuel ,oil & lubricants		850,000.00	554,000.00	
2211300	Other operating expenses				
2220100	Routine maintenance – vehicles and other transport equipment				
2220200	Routine maintenance – other assets				
			-		
	Total		11,009,402.90	4,309,603.05	
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description		2015 - 2016	2014 - 2015	
			Kshs	Kshs	
2630204	Transfers to primary schools		22,700,000.00	13,337,931.00	
2630205	Transfers to secondary schools		4,520,000.00	3,500,000.00	
2630206	Transfers to Tertiary institutions		-	-	
2630207	Transfers to Health institutions				
	TOTAL		27,220,000.00	16,837,931.00	
2640000	7 OTHER GRANTS AND OTHER PAYMENTS				

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	Description		2016 - 2017	2015 - 2016	
			Kshs	Kshs	
2640101	Bursary - Secondary		28,859,580.35	9,835,000.00	
2640102	Bursary -Tertiary			9,835,000.00	
2640104	Bursary-Special schools				
2640105	Mocks & CAT				
2640504	water		1,000,000.00	626,397.00	
2640505	Agriculture (food security)				
2640506	Electricity projects				
2640507	Security		8,900,000.00	4,400,000.00	
2640508	Roads		32,700,000.00	13,500,000.00	
2640509	Sports		3,625,813.00	1,278,016.00	
2640510	Environment		2,821,931.00	3,365,898.00	
2640510	Other capital grants and transfer				
2640200	Emergency Projects (specify)		6,795,000.00	3,403,451.00	
	Total		84,702,324.35	46,243,762.00	
3100000	8 ACQUISITION OF ASSETS				
	<u>Non Financial Assets</u>		2016 - 2017	2015 - 2016	
			Kshs		
3110102	Purchase of Buildings		-	-	
3110202	Construction of Buildings		9,000,000.00	3,000,000.00	

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Name of Bank, Account No. & currency	Account Number	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)	
		1,301,727.90	3,848,129.45	
		-	-	
		-	-	
Total		1,301,727.90	3,848,129.45	
10B: CASH IN HAND)				
		2016 - 2017 Kshs (30/6/2016)	2015 - 2016 Kshs (30/6/2015)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
<i>[Provide cash count certificates for each]</i>				
10C: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered	Balance (30/6/2015) Kshs
		-	-	-
		-	-	-

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		OTHER IMPORTANT DISCLOSURES		
13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
			2016 - 2017	2015 - 2016
			Kshs	Kshs
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	TOTAL		-	-
13.2: PENDING STAFF PAYABLES (See Annex 2)				
			2016 - 2017	2015 - 2016
			Kshs	Kshs
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-
	Others (specify)		-	-
			-	-
13.3: OTHER PENDING PAYABLES (See Annex 3)				
			2016 - 2017	2015 - 2016
			Kshs	
	Amounts due to other Government entities (see attached list)			8,337,931.00
	Amounts due to other grants and other transfers (see attached list)		-	11,156,032.00
	Others (specify)		-	
			-	

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19,493,963.00

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance
	a	b		2,014 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				

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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	Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance
					2,015
			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				
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES					

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance
Amounts due to other Government entities				2,015
1.				
2.				
3.				
Sub-Total				
Amounts due to other grants and other transfers				
4.				
5.				
6.				
Sub-Total				
Others (specify)				
7.				
8.				
9.				
Sub-Total				
Grand Total				

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost	Historical Cost
	(Kshs)	(Kshs)	(Kshs)
	2016 - 2017	2015 - 2016	2013/2014
Land	-		

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	Buildings and structures	9,000,000.00			
	Transport equipment	-	4,740,800.00	4,740,800.00	
	Office equipment, furniture and fittings	-	772,545.00	272,545.00	
	ICT Equipment, Software and Other ICT Assets	-	226,800.00	226,800.00	
	Other Machinery and Equipment	-	-	-	
	Heritage and cultural assets	-	-	-	
	Intangible assets	-	-	-	
	Total	9,000,000.00	5,740,145.00	5,240,145.00	