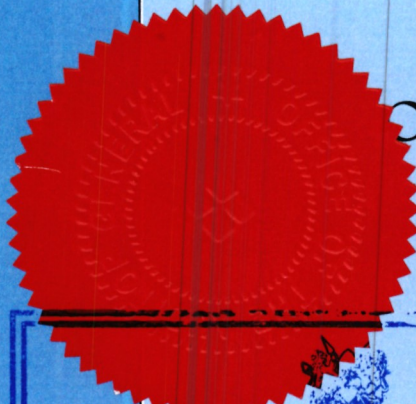


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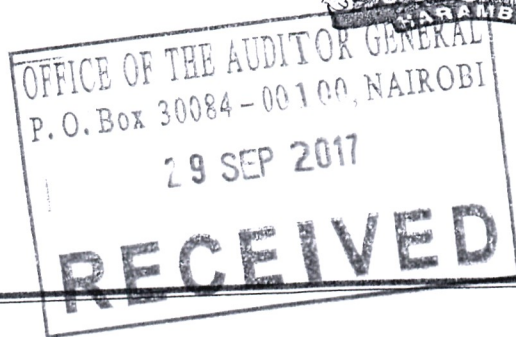
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KABETE 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)

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KABETE
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	3
III. STATEMENT OF NG CDF MANAGEMENT RESPONSIBILITIES	3
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	8
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	9
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015 being the National Government Constituencies development fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The KABETE *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 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Isabella Mwangi
3.	Accountant	Rose Ileri
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 515-00614 WANGIGE
Wangige Health Centre
NG-CDF Road
Wangige

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) KABETE NG-CDF Contacts

Telephone: (254)
0722 297710
E-mail: kaetecdf@gmail.com
Website: kabete_constituency.co.ke

(g) KABETE NG-CDF Bankers

1. Equity Bank
Kikuyu branch
P.O. Box 1707-00902
Nairobi, Kenya

(h) Independent Auditors

Office of the 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

▪ **CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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

CHAIRMAN'S COMMENTS

During the Financial Year 2016/2017 the Kabete NG-CDF successfully completed education and security projects that were appreciated by the community according to a survey carried out recently.

BUDGET VS ACTUAL

The committee was able to utilise all funds as budgeted for.

Key Achievements by Kabete NG-CDF were:

1. Five buses for five Secondary Schools were purchased
2. Desks and furniture for all 26 Primary Schools were bought
3. After refurbishment of Kiahuria Nursery school, The Sub-County got a Deputy County Commissioner and Kabete Land Control Board
4. Refurbishment of all Primary Schools in the Constituency.

The Project involved:-

- Plastering of walls and floors.
- Tiling of offices and classrooms
- Fitting security doors to the classrooms

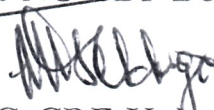
Emerging issues:

The gazettelement of the NG CDFC members enhanced the performance of the committee members as there is now a perceived security of tenure.

Implementation Challenges & recommendations:

Slow pace of receiving the bill of quantities form the public works department. The solution is for committee members to identify few but large projects for funding in every financial year.

I take this opportunity to thank the ~~NG-CDF~~ Board for the support given during the year.



Charles M. Ndungi-Chairman NG-CDF-Kabete Constituency

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

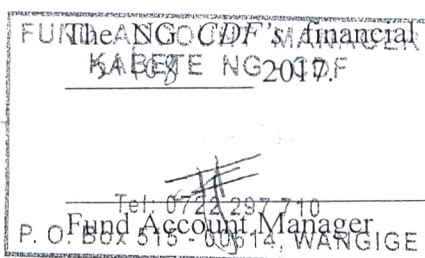
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government agency shall prepare financial statements in respect of that agency. Section 81 (3) requires the financial statements so prepared to be in a form 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 KABETE Constituency Development Fund is responsible for the preparation and presentation of the KABETE NG CDF financial statements, which give a true and fair view of the state of affairs of the KABETE 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 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 KABETE 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, 2016, and of the NG CDF's financial position as at that date. The Accounting Officer charge of the KABETE NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, 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 KABETE 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



statements were approved and signed by the Accounting Officer on

Chairman NG CDFC

REPUBLIC OF KENYA

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



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund–Kabete Constituency set out on pages 5 to 29, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, in all material respects, the financial position of National Government Constituencies Development Fund–Kabete 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 matters described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

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

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

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

Other Matter

1. Cash and Cash Equivalents

The statement of assets as at 30 June 2017 reflects bank balance of Kshs.5,630,974. However, scrutiny of the bank reconciliation statement presented for audit verification indicated that as at 30 June 2017, unpresented cheques amounting to Kshs.632,713 were stale cheques and had not been reversed in the cash book and no replacement cheques were drawn as required. Records maintained by CDF revealed that most of the stale cheques relates to bursary to the needy students and therefore the intended purpose for the payment was not met.

Consequently, the accuracy and regularity of cash and cash equivalent balance of Kshs.54,272,191.40 as at 30 June 2016 could not be confirmed.

2. Renovation of Cura Primary school

Included in Note 6 in relation to transfers to other government entities balance of Kshs.67,856,532 is an amount of Kshs.2,000,000 disbursed during the year under review to Cura primary school for flooring, plastering and painting of eight (8) classrooms. However, physical verification of the project carried out in June 2018 revealed that out of the eight classrooms identified for renovations, only six (6) classrooms were done and completed. The CDF management has not provided any explanation why renovation on two (2) classrooms were not carried out and therefore the accountability of the amount allocated for the works could not be confirmed.

Consequently, the regularity of the expenditure of Kshs.2,000,000 could not be ascertained.

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 matter described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

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.

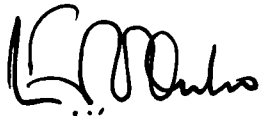
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

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

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



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

Nairobi

15 October 2018

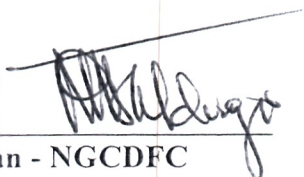
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY**

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

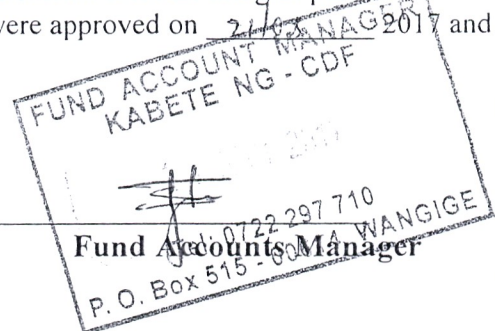
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,896,551.70	147,280,964.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	63,000.00
TOTAL RECEIPTS		82,896,551.70	147,343,964.00
PAYMENTS			
Compensation of employees	4	1,304,576.00	804,821.00
Use of goods and services	5	11,224,735.70	6,212,539.00
Transfers to Other Government Units	6	67,856,532.00	23,985,363.00
Other grants and transfers	7	39,045,316.00	78,203,354.00
Acquisition of Assets	8	-	3,251,017.00
Other Payments		-	-
TOTAL PAYMENTS		119,431,159.70	112,457,094.00
SURPLUS/DEFICIT		(36,534,608.00)	34,886,869.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE NGCDF financial statements were approved on 21/06/2017 and signed by:



Chairman - NGCDFC


FUND ACCOUNTS MANAGER
KABETE NG - CDF
21/06/2017
Fund Accounts Manager
P. O. Box 515 - 60114 WANGIGE

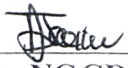
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY

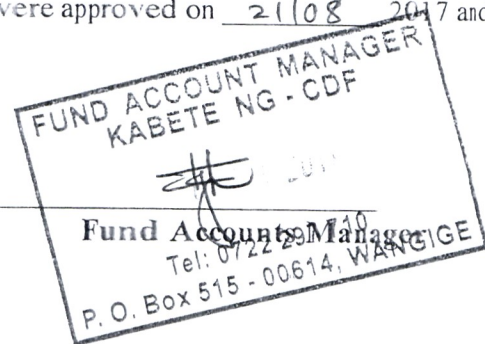
Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,896,551.70	147,280,964.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	63,000.00
TOTAL RECEIPTS		82,896,551.70	147,343,964.00
PAYMENTS			
Compensation of employees	4	1,304,576.00	804,821.00
Use of goods and services	5	11,224,735.70	6,212,539.00
Transfers to Other Government Units	6	67,856,532.00	23,985,363.00
Other grants and transfers	7	39,045,316.00	78,203,354.00
Acquisition of Assets	8	-	3,251,017.00
Other Payments	9	-	-
TOTAL PAYMENTS		119,431,159.70	112,457,094.00
SURPLUS/DEFICIT		(36,534,608.00)	34,886,869.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE NGCDF financial statements were approved on 21/08 2017 and signed by:


Chairman - NGCDFC



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KABETE
CONSTITUENCY**

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

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from NG CDF Board	1	82,896,551.70	147,280,964.00
Other Receipts	3	0	63,000.00
		82,896,551.70	147,343,964.00
Payments for operating expenses			
Compensation of Employees	4	1,304,576.00	804,821.00
Use of goods and services	5	11,224,735.70	6,212,539.00
Transfers to Other Government Units	6	67,856,532.00	23,985,363.00
Other grants and transfers	7	39,045,316.00	78,203,354.00
Adjusted for:			
		119,431,159.70	109,206,077.00
Net cash flow from operating activities		(36,534,608.00)	38,137,886.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	0	3,251,017.00
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(36,534,608.00)	34,886,869.00
Cash and cash equivalent at BEGINNING of the year	13	42,165,583.00	7,278,713.00
Cash and cash equivalent at END of the year		5,630,974.00	42,165,583.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE NG CDF financial statements were approved on 21/07 2017 and signed by:


Chairman NG CDFC


Fund Accounts Manager
Tel: 0722 297 710
P.O. Box 515, 00614, WANGIGE

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

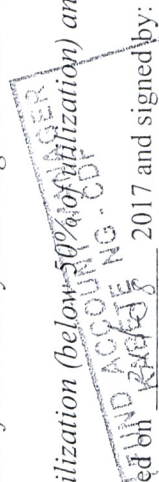
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NG CDF Board	81,896,552.00	44,665,582.00	126,562,134.00	125,062,134.00	1,500,000.00	98.8%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTAL	81,896,552.00	44,665,582.00	126,562,134.00	125,062,134.00	1,500,000.00	98.8%
PAYMENTS						
Compensation of Employees	1,298,880.00	65,563.00	1,364,443.00	1,304,576.00	59,867.00	95.6%
Use of goods and services	6,071,760.00	6,156,129.00	12,227,889.00	11,224,736.00	1,003,153.00	91.7%
Transfers to Other Government Units	43,456,947.00	24,443,890.00	67,900,837.00	67,856,532.00	44,305.00	99.9%
Other grants and transfers	31,068,965.00	14,000,000.00	45,068,965.00	39,045,316.00	6,023,649.00	76.4%
Acquisition of Assets	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTALS	81,896,552.00	44,665,582.00	126,562,134.00	119,431,160.00	7,130,974.00	

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

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

The KABETE NG CDF financial statements were approved on 28/06/2017 and signed by:


Chairman NG CDF


Fund Accounts Manager
 P. O. Box 515 - 00610

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.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

4. Cash and cash equivalents

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (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 are 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 *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 ENTITY** *(indicate actual name of the entity)*
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

IX. NOTES TO THE FINANCIAL STATEMENTS

Note1: TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO	A839595	36,853,449.00	
AIE NO	A829569	4,094,827.60	
AIE NO	A855218	39,448,275.10	
AIE NO	A855591	2,500,000.00	
(other constituency e.g, parent constituency)			
	AIE NO.796196		24,023,097.75
	AIE NO. 796209		24,023,097.75
	AIE NO. 796422		20,000,000.00
	AIE NO. 820879		11,000,000.00
	AIE NO. 820878		20,000,000.00
	AIE NO. 825561		25,000,000.00
	AIE NO. 825674		23,234,768.00
TOTAL		82,896,551.70	147,280,964.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note 3: OTHER RECEIPTS

	2016- 2017 Kshs	2015 - 2016 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	63,000.00
Other Receipts Not Classified Elsewhere	-	-
Total	-	63,000.00

Note 4: COMPENSATION OF EMPLOYEES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	796,970.00	711,141.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	258,525.00	-
Other personnel payments	249,081.00	93,680.00
Total	1,304,576.00	804,821.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note 5: USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	7,199,880.00	3,679,259.00
Utilities, supplies and services	257,648.00	1,274,938.00
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	1,630,295.30	-
Office and general supplies and services	1,978,962.00	857,183.00
Other operating expenses(Bank charges& taxes)	157,950.40	401,159.00
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
TOTAL	11,224,735.70	6,212,539.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note 6: TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	36,456,532.00	16,632,211.00
Transfers to secondary schools (see attached list)	31,400,000.00	6,900,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	4,320,000.00
TOTAL	67,856,532.00	23,985,363.00

Note 7: OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bursary – secondary schools (see attached list)	15,579,805.00	8,770,625.00
Bursary – tertiary institutions (see attached list)	2,995,000.00	8,770,625.00
Bursary – special schools (see attached list)	1,210,000.00	2,722,817.00
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	21,258,967.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	10,200,000.00	24,400,000.00
Roads projects (see attached list)	-	1,500,000.00
Sports projects (see attached list)	1,460,500.00	1,921,848.00
Environment projects (see attached list)	3,421,866.00	-
Emergency projects (see attached list)	4,178,145.00	8,858,472.00
Total	39,045,316.00	78,203,354.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note 8: ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016 - 2017 Kshs	2015 - 2016 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	3,251,017.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	<u>3,251,017.00</u>

NATIONAL GOVERNMENT ENTITY (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued),

9. OTHER PAYMENTS

2016 - 2017
Kshs

2015 - 2016
Kshs

Specify

-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
EQUITY BANK KIKUYU BRANCH Account No. 057026205564	5,630,974.00	42,165,583.00
Name of Bank, Account No.	-	-
Name of Bank, Account No.	-	-
Total	5,630,974.00	42,165,583.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total		-	-	-

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

	2016 - 2017 Kshs	2015 - 2016 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	42,165,583.00	7,278,713.00
Cash in hand	-	-
Imprest	-	-
Total	42,165,583.00	7,278,713.00

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

14. PRIOR YEAR ADJUSTMENTS

	2016-2017 Kshs	2015 - 2016 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 – 2017 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	11,787,090.26	-
	11,787,090.26	-

Kshs

Kshs

15.5: Amount due from the NG –CDF Board

1,500,000.00

2,500,000.00

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (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 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						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - *(indicate actual name of the entity)*
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2015/15
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	2,957,467.00	2,957,467.00
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	2,957,467.00	2,957,467.00

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

White House Chief Camp	Jamii Bora Bank	3051817653002	14,524.00	
Kamuguga Primary School	Jamii Bora Bank	3051797212002	761.70	
Primary School Furniture Zone B	Jamii Bora Bank	3051829386002	2,229,704.86	
Kirangari Primary School	Jamii Bora Bank	3051819306002	163,005.50	
Ndurarua Primary School	Jamii Bora Bank	3051819326002	4,197.50	
Wangige Primary School	Jamii Bora Bank	3051819396002	290.00	
Gathiga Primary School	Jamii Bora Bank	3051819400002	33,374.00	
Environment Project	Jamii Bora Bank	3051831251002	10,923.04	
kingecero Primary School	Jamii Bora Bank	3051822472002	65,329.00	
Gatuanabu Primary School	Jamii Bora Bank	3051822477002	26,620.00	
Uthiru Primary School	Equity Bank	0570265748323	75,000.00	
Mwimuto Police Post	Jamii Bora Bank	3051831469002	147,338.00	
Kirangari Primary School	Jamii Bora Bank	3051819306002	103,610.00	
Muguga Primary School	Jamii Bora Bank	3051819398002	343,432.00	
ST. Marys Kaimba Primary School	Jamii Bora Bank	3051813860002	104,436.00	
Mahia-Ini Primary School	Jamii Bora Bank	3051819402002	186,368.00	
TOTAL			11,787,090.26	

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
CEN/H UB/KB U.C/KA BETE/3 /5- 1.0(a)	The Management should ensure that all bank reconciliations are prepared and submitted for audit	Copies of the bank reconciliations were provided	District Accountant- Rose Ireri	Resolved	
CEN/H UB/KB U.C/KA BETE/3 /5- 1.0(b)	Project implementation for budgeted projects for 2014/2015 was greatly not met	The reasons for low absorption rate were explained for each category	Isabella Mwangi-FAM	Resolved	
CEN/H UB/KB U.C/KA BETE/3 /5-2.0	The Management to provide the Engineer's estimate for Nyathuna secondary school	The Engineer's estimate was provided	Isabella N Mwangi-FAM	Resolved	
CEN/H UB/3 U.C/KA BETE/3 /5-3.0	The management to ensure due diligence and proper feasibility study is done before allocating public funds in future	The recommendation was presented to the NG CDFC in their meeting	Isabella Mwangi-FAM	Resolved	
CEN/H UB/KB U.C/KA BETE/3 /5-4.0	The management to ensure proper application of emergency funds	The recommendation was presented to the NG CDFC in their meeting	Isabella Mwangi-FAM	Resolved	
CEN/H UB/KB U.C/KA BETE/3 /5-4.0	The management to ensure that the bursary disbursements are actually received by the beneficiaries	Copies of confirmations by various beneficiaries of the bursary funds were forwarded	Isabella Mwangi-FAM	Resolved	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

COMPENSATION OF EMPLOYEES									
GFS CODE	PROJECT NAME/PAYEE	CHEQUE NO	AMOUNT	PAYMENT VOUCHER	SECTOR/PROJECT TITLE	DATE	DESCRIPTION		
211000	Jeremiah Ndirangu Kinyiria	2251	11,957.00	86	ADMINISTRATION	18/8/2016	salary		
211000	Jacquelyne N. Njuguna	2252	22,544.00	88	ADMINISTRATION	18/8/2016	salary		
211000	Lucy Nyambura Muthike	2253	13,056.00	89	ADMINISTRATION	18/8/2016	salary		
211000	Evanson Boro Kigomo	2254	14,421.00	87	ADMINISTRATION	18/8/2016	salary		
211000	Lucy Nyambura Muthike	2229	13,056.00	36	ADMINISTRATION	28/7/2016	salary		
211000	Evanson Boro Kigomo	2230	14,421.00	38	ADMINISTRATION	28/7/2016	salary		
211000	Jeremiah Ndirangu Kinyiria	2231	11,957.00	39	ADMINISTRATION	28/7/2016	salary		
211000	Jacquelyne N. Njuguna	2232	22,544.00	37	ADMINISTRATION	28/7/2016	salary		
211000	Lucy Nyambura Muthike	2329	14,122.00	112	ADMINISTRATION	10/10/2016	salary		
211000	Jeremiah Ndirangu Kinyiria	2330	12,916.00	111	ADMINISTRATION	10/10/2016	salary		
211000	Jacquelyne N. Njuguna	2331	24,250.00	110	ADMINISTRATION	10/10/2016	salary		
211000	Evanson Boro Kigomo	2334	14,421.00	104	ADMINISTRATION	10/10/2016	salary		
211000	Evanson Boro Kigomo	2342	14,421.00	123	ADMINISTRATION	28/10/2016	salary		
211000	Lucy Nyambura Muthike	2343	17,003.00	120	ADMINISTRATION	28/10/2016	salary		
211000	Jacquelyne N. Njuguna	2344	28,613.00	121	ADMINISTRATION	28/10/2016	salary		
211000	Jeremiah Ndirangu Kinyiria	2346	15,453.00	122	ADMINISTRATION	28/10/2016	salary		
211000	Jacquelyne N. Njuguna	2361	28,613.00	189	ADMINISTRATION	23/11/2016	salary		
211000	Jeremiah Ndirangu Kinyiria	2362	15,453.00	191	ADMINISTRATION	23/11/2016	salary		
211000	Evanson Boro Kigomo	2363	14,421.00	190	ADMINISTRATION	23/11/2016	salary		
211000	Lucy Nyambura Muthike	2364	17,003.00	188	ADMINISTRATION	23/11/2016	salary		
211000	Evanson Boro Kigomo	2381	14,421.00	106	ADMINISTRATION	20/12/2016	salary		
211000	Jeremiah Ndirangu Kinyiria	2399	15,453.00	276	ADMINISTRATION	21/12/2016	salary		
211000	Jacquelyne N. Njuguna	2401	28,613.00	278	ADMINISTRATION	21/12/2016	salary		
211000	Lucy Nyambura Muthike	2402	17,003.00		ADMINISTRATION	21/12/2016	salary		
211000	Lucy Nyambura Muthike	3476	17,003.00	728	ADMINISTRATION	19/6/2017	salary		
211000	Jeremiah Ndirangu Kinyiria	3475	15,453.00	752	ADMINISTRATION	19/6/2017	salary		
211000	Jacquelyne N. Njuguna	3473	28,613.00	727	ADMINISTRATION	19/6/2017	salary		
211000	Jeremiah Ndirangu	3439	15,453.00	641	ADMINISTRATION	15/5/2017	salary		
211000	Lucy Nyambura	3430	17,003.00	615	ADMINISTRATION	15/5/2017	salary		
211000	Jacquelyne N. Njuguna	3431	28,613.00	642	ADMINISTRATION	31/5/2017	salary		
211000	Jacquelyne N. Njuguna	3414	28,613.00	514	ADMINISTRATION	27/4/2017	salary		
211000	Jeremiah Ndirangu	3415	15,453.00	515	ADMINISTRATION	27/4/2017	salary		

2110000	Lucy Nyambura	5416	17,003.00	512	ADM: NISTRATION	27/4/2017	salary
2110000	Jeremiah Ndirangu Kinyiria	3046	15,453.00	367	ADMINISTRATION	6/2/2017	salary
2110000	Evanson Boro Kigomo	3047	14,421.00	366	ADMINISTRATION	6/2/2017	salary
2110000	Lucy Nyambura Muthike	3048	17,003.00	371	ADMINISTRATION	6/2/2017	Salary
2110000	Jacquelyne N. Njuguna	3049	28,613.00	370	ADMINISTRATION	6/2/2017	salary
2110000	Jeremiah Ndirangu Kinyiria	3095	15,453.00	420	ADMINISTRATION	1/3/2017	salary
2110000	Lucy Nyambura Muthike	3097	17,003.00	421	ADMINISTRATION	1/3/2017	salary
2110000	Jacquelyne N. Njuguna	3098	28,613.00	419	ADMINISTRATION	1/3/2017	salary
2110000	Jeremiah Ndirangu Kinyiria	3376	15,453.00	469	ADMINISTRATION	29/3/2017	salary
2110000	Jacquelyne N. Njuguna	3377	28,613.00	470	ADMINISTRATION	29/3/2017	salary
2110000	Lucy Nyambura Muthike	3378	17,003.00	463	ADMINISTRATION	29/3/2017	salary
		PAYE					
2110000	PAYE	2271	3,782.00	88	ADMINISTRATION	18/8/2016	salary-tax
2110000	PAYE	2233	3,782.00	37,39,38	ADMINISTRATION	28/7/2016	salary-tax
2110000	PAYE	2320	69,745.00	105	ADMINISTRATION	10/10/2016	ratuity tax
2110000	PAYE	2332	3,978.00	111	ADMINISTRATION	10/10/2016	salary-tax
2110000	PAYE	2349	6,970.00	122	ADMINISTRATION	28/10/2016	salary-tax
2110000	PAYE	2366	6,970.00	189	ADMINISTRATION	23/11/2016	salary-tax
2110000	PAYE	2382	579.00	106	ADMINISTRATION	20/12/2016	salary-tax
2110000	PAYE	2406	6,349.00		ADMINISTRATION	21/12/2016	gratuity tax
2110000	PAYE	2407	6,391.00		ADMINISTRATION	21/12/2016	salary-tax
2110000	PAYE	3464	6,391.00	642	ADMINISTRATION	31/5/2017	salary-tax
2110000	PAYE	3476	6,391.00		ADM: NISTRATION	19/6/2017	salary-tax
2110000	PAYE	3412	6,391.00	512	ADMINISTRATION	11/4/2017	salary-tax
2110000	PAYE	3331	6,391.00	419	ADMINISTRATION	1/3/2017	salary-tax
2110000	PAYE	3050	6,970.00	370	ADMINISTRATION	6/2/2017	salary-tax
2110000	PAYE	3417	6,391.00	512	ADMINISTRATION	27/4/2017	salary-tax
		NSSF					
2110000	NSSF	2273	5,580.00	88	ADMINISTRATION	18/8/2016	nssf
2110000	NSSF	2235	5,580.00	37,39,38	ADMINISTRATION	28/7/2016	nssf
2110000	NSSF	2350	6,480.00	121	ADMINISTRATION	25/10/2016	nssf
2110000	NSSF	2353	5,580.00	121	ADMINISTRATION	25/10/2016	nssf

USE OF GOODS AND SERVICES

GFS CODE	PROJECT NAME/PAYEE	CHEQUE NO	AMOUNT	PAYMENT VOUCHER	SECTOR/PROJECT TITLE	DATE	DESCRIPTION
	Office expenses & general supplies						
2110000	Isabella N. Mwangi	2365	50,900.00	198	ADMINISTRATION	23/11/2016	Repair -office furniture & awning
2110000	Isabella N. Mwangi	2354	33,300.00	132	ADMINISTRATION	25/10/2016	Labelling of furniture
2110000	Isabella N. Mwangi	2282	99,173.00	93	ADMINISTRATION	20/9/2016	Office expenses
2110000	Isabella N. Mwangi	2246	98,633.00	72	ADMINISTRATION	11/8/2016	office running
2110000	Isabella N. Mwangi	2228	96,540.00	40	ADMINISTRATION	28//2016	Office expenses
2110000	Isabella N. Mwangi	2182	100,000.00		ADMINISTRATION	4/7/2016	Ostanding imprest
2110000	Isabella N. Mwangi	2398	94,120.00	276	ADMINISTRATION	21/12/2016	office running
2110000	Isabella N. Mwangi	2375	96,376.00	280	ADMINISTRATION	20/12/2016	Run ning office
2110000	Isabella N. Mwangi	2372	99,745.00	240	ADMINISTRATION	8/12/2016	Running office
2110000	Isabella N. Mwangi	2358	99,573.00	153	ADMINISTRATION	11/11/2016	Office running
2110000	Isabella N. Mwangi	2340	98,403.00	118	ADMINISTRATION	13/10/2016	office running
2110000	Isabella N. Mwangi	2285	98,215.00	98	ADMINISTRATION	27/9/2016	office running
2110000	Isabella N. Mwangi	2412	98,731.00	258	ADMINISTRATION	10/1/2017	Running office
2110000	Isabella N. Mwangi	2414	98,840.00	323	ADMINISTRATION	16/1/2017	Running office
2110000	Isabella N. Mwangi	3075	99,322.00	119	ADMINISTRATION	22/2/2017	office running
2110000	Isabella N. Mwangi	3371	98,764.00	427	ADMINISTRATION	1/3/2017	salary
2110000	Isabella N. Mwangi	3375	97,880.00	461	ADMINISTRATION	3/3/2017	office running
2110000	Isabella N. Mwangi	3413	98,740.00	488	ADMINISTRATION	13/4/2017	office running
2110000	Isabella N. Mwangi	3157	99,989.00	536	ADMINISTRATION	15/5/2017	salary
2110000	Isabella N. Mwangi	3470	99,418.00	659	ADMINISTRATION	2/6/2017	office running
2110000	Isabella N. Mwangi	3483	99,850.00	729	ADMINISTRATION	19/6/2017	salary

RENTOKIL PAYMENTS

2110000	Rentokil Initial	3042	5,610.00	369	ADMINISTRATION	6/2/2017	Hygiene services
2110000	Rentokil Initial	3387	5,510.00	468	ADMINISTRATION	29/3/2017	Hygiene

2110000	Rentokil Initial	222	5,610.00	4	ADMINISTRATION	14/7/2016	Hygiene services
2110000	Rentokil Initial	2338	5,610.00	103	ADMINISTRATION	13/10/2016	Hygiene services

Security services (utilities supplies & services)

2110000	Versatile Security Guards	2275	14,224.00	89	ADMINISTRATION	18/8/2016	Security services
2110000	Versatile Security Guards	2237	14,224.00	35	ADMINISTRATION	28/7/2016	Security services
2110000	Versatile Security Guards	2325	14,224.00	105	ADMINISTRATION	10/10/2016	Security services
2110000	Versatile Security Guards	2347	14,224.00	119	ADMINISTRATION	28/10/2016	Security services
2110000	Versatile Security Guards	2370	14,224.00	199	ADMINISTRATION	23/11/2016	Security services
2110000	Versatile Security Guards	2378	14,224.00	274	ADMINISTRATION	20/12/2016	Security services
2110000	Versatile Security Services	3465	14,224.00	639	ADMINISTRATION	31/5/2017	Security services
2110000	Versatile Security Guards	3481	14,224.00	725	ADMINISTRATION	19/6/2017	Security services
2110000	Versatile Security Services	3452	14,224.00	534	ADMINISTRATION	15/5/2017	Security services
2110000	Versatile Security Guards	3382	14,224.00	462	ADMINISTRATION	29/3/2017	Security services
2110000	Versatile Security Guards	3044	14,224.00	368	ADMINISTRATION	6/2/2017	Security services
2110000	Versatile Security Guards	3094	14,224.00	422	ADMINISTRATION	1/3/2017	security services

KPLC CHARGES

2110000	KPLC	2249	30,000.00	69	ADMINISTRATION	16/8/2016	Electricity
2110000	KPLC	2279	50,000.00	92	ADMINISTRATION	13/9/2016	Electricity

POSTAL CHARGES

2110000	Postal Corporation Of Kenya	2244	6,960.00	71	ADMINISTRATION	4/8/2016	Postal services
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VARIOUS OFFICE EXPENSES (Printing & information supplies)

2110000	Cosmak Engineering	2224	453,215.00	19	ADMINISTRATION	21/7/2016	Installation -fire fighting equipme
2110000	Vansil Ventures	3467	137,500.00	640	ADMINISTRATION	31/5/2017	printing of brochures
2110000	Albanas Safaris Ltd	3449	428,000.00	530	ADMINISTRATION	27/4/2017	Accommodation -Team building
2110000	Lywatt Investments	3411	40,600.00	473	ADMINISTRATION	10/4/2017	printing of newsletters
2110000	Lywatt Investments	3408	428,879.00	478	ADMINISTRATION	5/4/2017	printing of newsletters
2110000	KLICK Technology Solutions	3454	142,241.00	535	ADMINISTRATION	15/5/2017	Software installations

TAXES(Other operating expenses)

2110000	Commissioner- Domestic Tax	2276	776.00	89	ADMINISTRATION	18/8/2016	SECURITY
2110000	Commissioner- Domestic Tax	2238	776.00	35	ADMINISTRATION	28/7/2016	Tax-security services
2110000	Commissioner- Domestic Tax	2226	24,721.00	19	ADMINISTRATION	21/7/2016	Tax - Cosmak Engineering, fire fig
2110000	Commissioner- Domestic Tax	2223	306.00	4	ADMINISTRATION	14/7/2016	tax- Rental kil
2110000	Commissioner- Domestic Tax	2326	776.00	105	ADMINISTRATION	10/10/2016	tax security
2110000	Commissioner- Domestic Tax	2339	306.00	103	ADMINISTRATION	13/10/2016	tax Rental Kil
2110000	Commissioner- Domestic Tax	2348	776.00	118	ADMINISTRATION	28/10/2016	tax security
2110000	Commissioner- Domestic Tax	2371	776.00	199	ADMINISTRATION	23/11/2016	tax security
2110000	Commissioner- Domestic Tax	2379	776.00	274	ADMINISTRATION	20/12/2016	tax security
2110000	Commissioner- Domestic Tax	3466	776.00	639	ADMINISTRATION	31/5/2017	tax security
2110000	Commissioner- Domestic Tax	3482	776.00	725	ADMINISTRATION	19/6/2017	tax security
2110000	Commissioner- Domestic Tax	3468	7,500.00	640	ADMINISTRATION	31/5/2017	vat-Vansil ventures printing of br
2110000	Commissioner- Domestic Tax	3455	7,759.00	535	ADMINISTRATION	15/5/2017	VAT-Klick Technologies- installatic
2110000	Commissioner- Domestic Tax	3453	776.00	534	ADMINISTRATION	15/5/2017	vat- security
2110000	Commissioner- Domestic Tax	3045	776.00	368	ADMINISTRATION	6/2/2017	vat- security
2110000	Commissioner- Domestic Tax	3112	776.00	422	ADMINISTRATION	1/3/2017	vat- security
2110000	Commissioner- Domestic Tax	3043	306.00	369	ADMINISTRATION	6/2/2017	tax Rental Kil
2110000	Commissioner- Domestic Tax	3384	776.00	462	ADMINISTRATION	29/3/2017	tax security
2110000	Commissioner- Domestic Tax	3388	306.00	468	ADMINISTRATION	29/3/2017	tax Rental Kil
2110000	Commissioner- Domestic Tax	3410	28,160.40	478	ADMINISTRATION	10/4/2017	printing of newsletter

BANK CHARGES

2110000	Bank Charges		79,274.00	100	ADMINISTRATION	30/06/2017	bank charges
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MONITORING & EVALUATION(Committee allowances)

2210802	Isabella N. Mwangi	2183	107,000.00	5	M&E	5/7/2016	M&E Exercise
2210802	Isabella N. Mwangi	2185	117,000.00	20	M&E	5/7/2016	facilitation of public baraza
2210802	Charles Mungai Ndungi	2206	35,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Irene Wambui Kimani	2207	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Evanson Boro Kigomo	2208	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	John Njuguna Njau	2209	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa

2210802	Miriam Muthoni Njehia	221	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Hiram Thume Kimotho	2211	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Leonard Mgute	2212	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Njoki Njoroje Njehu	2213	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Agnes Waceke	2214	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Jacquelyne N. Njuguna	2215	25,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Isabella N. Mwangi	2216	200,000.00	21	M&E	8/7/2016	NG-CDFC Training at Mombasa
2210802	Isabella N. Mwangi	2217	200,000.00	21	M&E	9/7/2016	NG-CDFC Training at Mombasa
2210802	Isabella N. Mwangi	2218	200,000.00	21	M&E	10/7/2016	NG-CDFC Training at Mombasa
2210802	Isabella N. Mwangi	2219	140,000.00	21	M&E	11/7/2016	NG-CDFC Training at Mombasa
2210802	Isabella N. Mwangi	2247	25,000.00	95	M&E	12/8/2016	project visit expenses
2210802	Isabella N. Mwangi	2280	234,000.00	102	M&E	13/9/2016	Monitoring
2210802	Isabella N. Mwangi	2355	270,000.00	171	M&E	4/11/2016	pmc training
2210802	Isabella N. Mwangi	2359	674,000.00	260	M&E	22/11/2016	Training of staff & team building
2210802	Isabella N. Mwangi	2359	117,000.00	261	M&E	22/11/2016	allowances
2210802	Isabella N. Mwangi	2383	10,000.00	260	M&E	20/12/2016	Allowances
2210802	Isabella N. Mwangi	2418	750,000.00	41	M&E	27/1/2017	Team building
2110000	Isabella N. Mwangi	3373	224,000.00	464	M&E	1/3/2017	monitoring exercise
2110000	Isabella N. Mwangi	3399	34,000.00	512	M&E	27/1/2017	allowances

2110000	Isabella N. Mwangi	2277	75,000.00	91	ADMINISTRATION	18/8/2016	Training at Embu
2110000	Isabella N. Mwangi	2246	52,000.00	70	ADMINISTRATION	11/8/2016	CDFC Allowances
2110000	Isabella N. Mwangi	2246	107,000.00	97	ADMINISTRATION	11/8/2016	subcommittee allowances
2110000	Isabella N. Mwangi	2219	52,000.00	1	ADMINISTRATION	11/7/2017	NG-CDFC allowances
2110000	Isabella N. Mwangi	2283	357,000.00	108	ADMINISTRATION	20/9/2016	Public baraza
2110000	Isabella N. Mwangi	2336	182,000.00	126	ADMINISTRATION	13/10/2016	Allowances
2110000	Isabella N. Mwangi	2354	67,000.00	132	ADMINISTRATION	25/10/2016	allowances
2110000	Isabella N. Mwangi	2372	43,000.00	241	ADMINISTRATION	8/12/2016	Allowances
2110000	Isabella N. Mwangi	2372	60,000.00	259	ADMINISTRATION	8/12/2016	Allowances
2110000	Isabella N. Mwangi	2373	307,000.00	324	ADMINISTRATION	20/12/2016	Allowances- impact assessment
2110000	Isabella N. Mwangi	2373	300,000.00	325	ADMINISTRATION	20/12/2016	impact assessment
2110000	Isabella N. Mwangi	2409	15,000.00	279	ADMINISTRATION	22/12/2016	Allowances-water subcommittee
2110000	Isabella N. Mwangi	3470	30,000.00	670	ADMINISTRATION	2/6/2017	Accommodation -facilitator team
2110000	Isabella N. Mwangi	3471	52,000.00		ADMINISTRATION	9/6/2017	NG-CDFC allowances

2110000	Isabella N. Mwangi	343	30,000.00	726	ADMINISTRATION	19/6/2017	allowances
2110000	Isabella N. Mwangi	3413	25,000.00	491	ADMINISTRATION	13/4/2017	subcommittee
2110000	Isabella N. Mwangi	3413	102,280.00	489	ADMINISTRATION	13/4/2017	Allowances
2110000	Isabella N. Mwangi	3413	25,000.00	490	ADMINISTRATION	13/4/2017	Allowances
2110000	Isabella N. Mwangi	3457	52,000.00	537	ADMINISTRATION	15/5/2017	Allowances
2110000	Isabella N. Mwangi	3457	45,000.00	532	ADMINISTRATION	15/5/2017	Allowances
2110000	Isabella N. Mwangi	3457	30,000.00	531	ADMINISTRATION	15/5/2017	Allowances
2110000	Isabella N. Mwangi	3458	267,000.00	670	ADMINISTRATION	15/5/2017	Allowances
2110000	Isabella N. Mwangi	2412	34,000.00	299	ADMINISTRATION	10/1/2017	Allowances
2110000	Isabella N. Mwangi	2413	570,500.00	411	ADMINISTRATION	16/1/2017	Bursary vetting exercise
2110000	Isabella N. Mwangi	3074	276,000.00	432	ADMINISTRATION	22/2/2017	various allowances
2110000	Isabella N. Mwangi	3372	251,000.00	475	ADMINISTRATION	1/3/2017	various allowances
2110000	Isabella N. Mwangi	3375	105,500.00	460	ADMINISTRATION	3/3/2017	launching of school buses
2110000	Isabella N. Mwangi	3399	65,000.00	510	ADMINISTRATION	29/3/2017	Allowances

GRAND TOTAL

11,224,735.70

TRANSFERS TO GOVERNMENT UNITS

GFS CODE	PROJECT NAME/PAYEE	CHEQUE NO	AMOUNT	PAYMENT VOUCHER	SECTOR/PROJECT TITLE	DATE	DESCRIPTION
2630204	Primary school refurbishment	2220	3,000,000.00	3	Education	11/7/2016	replacement of window panes
2630204	Muguga Primary School	2255	2,000,000.00	83	EDUCATION	18/8/2016	school refurbishment
2630204	Ndongoro Primary School	2256	2,000,000.00	80	EDUCATION	18/8/2016	school refurbishment
2630204	Kirangari Primary School	2258	2,000,000.00	79	EDUCATION	18/8/2016	school refurbishment
2630204	Ndurarua Primary School	2259	2,000,000.00	81	EDUCATION	18/8/2016	school refurbishment
2630204	Karura Primary School	2260	2,000,000.00	84	EDUCATION	18/8/2016	school refurbishment
2630204	Wangige Primary School	2261	2,000,000.00	75	EDUCATION	18/8/2016	school refurbishment
2630204	Kamuguga Primary School	2262	2,000,000.00	82	EDUCATION	18/8/2016	school refurbishment
2630204	Cura Primary School	2264	2,000,000.00	76	EDUCATION	18/8/2016	school refurbishment
2630204	Gathiga Primary School	2265	2,000,000.00	78	EDUCATION	18/8/2016	school refurbishment
2630204	Kilichiku Primary School	2270	2,000,000.00	77	EDUCATION	18/8/2016	school refurbishment
2630204	Kirangari Primary School	2354	456,532.00	287	EDUCATION	21/12/2016	completion of lko toilet
2630204	Primary schoo furniture -A	3403	3,000,000.00	465	EDUCATION	3/4/2017	supply of furniture
2630204	Primary schoo furniture -B	3404	2,500,000.00	471	EDUCATION	3/4/2017	supply of furniture
2630204	Primary schoo furniture -C	3405	2,500,000.00	464	EDUCATION	3/4/2017	supply of furniture
2630204	Primary schoo furniture -D	3406	2,500,000.00	473	EDUCATION	3/4/2017	supply of furniture
2630204	Primary schoo furniture -E	3407	2,500,000.00	467	EDUCATION	3/4/2017	supply of furniture

SECONDARY SCHOOLS

2630204	Kanyariri Secondary School	2322	1,400,000.00	106	EDUCATION	10/10/2016	Construction of dining hall foundation
2630205	Kabete High School	2384	6,000,000.00	283	EDUCATION	21/12/2016	Purchase of school bus
2630205	Muguga Wa Gatonye Sec.	2385	6,000,000.00	282	EDUCATION	21/12/2016	Purchase of school bus
2630205	Gathiga Secondary School	2386	6,000,000.00	284	EDUCATION	21/12/2016	Purchase of school bus
2630205	Kanyariri Secondary School	2387	6,000,000.00	281	EDUCATION	21/12/2016	Purchase of school bus
2630205	Gikuni Secondary School	2388	6,000,000.00	285	EDUCATION	21/12/2016	Purchase of school bus

GRAND TOTAL

67,856,532.00

OTHER GRANTS & TRANSFERS

GFS CODE	PROJECT NAME/PAYEE	CHEQUE NO	AMOUNT	PAYMENT VOUCHER	SECTOR/PROJECT TITLE	DATE	DESCRIPTION
2640507	Whitehouse Chiefs Camp	2243	1,000,000.00	41	security	4/8/2016	construction of a chiefs office
2640507	Gathiga Chiefs Office	2318	2,000,000.00	94	SECURITY	10/10/2016	construction of staff houses
2640507	Kabete Sub-County -Kingeero Po	2337	1,200,000.00	115	SECURITY	13/10/2016	Partitioning/furniture
2600507	Whitehouse Chiefs Camp	2374	1,000,000.00	274	SECURITY	20/12/2016	completion of chiefs camp
2640507	Kingeero Police Post	2395	500,000.00	288	SECURITY	21/12/2016	construction of personnel houses
2640507	KABETE SUB COUNTY H/Q	3397	2,000,000.00	474	SECURITY	29/3/2017	office extension
2640507	Mwimuto Police Post	3456	2,500,000.00	533	security	15/5/2017	completion of admin block
			YOUTH & SPORTS				
2640509	Football Kenya Federation	2,221	80,000.00	2	Youth	11/7/2016	Affiliation of football teams
2640509	Isabella N. Mwangi	2239	200,000.00	43	Youth	1/8/2016	PLWDs function on 4th July
2640509	Isabella N. Mwangi	2240	200,000.00	43	Youth	2/8/2016	PLWDs function on 4th July
2640509	Isabella N. Mwangi	2241	200,000.00	43	Youth	3/8/2016	PLWDs function on 4th July
2640509	Isabella N. Mwangi	2242	78,000.00	43	Youth	4/6/2016	PLWDs function on 4th July
2640509	Isabella N. Mwangi	2280	32,000.00	1	Youth	13/9/2016	PWDs function
2640509	Isabella N. Mwangi	2373	205,000.00	347	YOUTH	20/12/2016	PWDs issuance of cards
2640509	Youth & Sports	3398	357,500.00	466	YOUTH	29/3/2017	sports equipment
2640509	Masafa Arts	2416	108,000.00	322	YOUTH & SPORT	17/1/2017	
			EMERGENCY				
2640200	Nyathuna Secondary School	2,227	277,220.00	18	EMERGENCY	21/7/2016	fixing of rails
2640200	Public Toilet-(DEOs)	2248	150,000.00	73	EMERGENCY	11/8/2016	Construction of an ablation block
2640200	Mahia-Ini Primary School	2269	353,195.00	74	EMERGENCY	18/8/2016	Supply of tank and water stand
2110000	Isabella N. Mwangi	2284	600,000.00	113	EMERGENCY	27/9/2016	Security meeting
2640200	Emergency project	2335	180,000.00	114	EMERGENCY	13/10/2016	Construction of guards office at D
2640200	Gathiga Chiefs Office	2396	425,610.00	291	EMERGENCY	21/12/2016	Extra works- completion of staff h
2640200	Muguga Modl Primary School	2397	461,430.00		EMERGENCY	21/12/2016	Extra Works- completion of storey

2640200	Isabella N. Mwangi	3071	1,178,750.00	431	EMERGENCY	15/2/2017	security issues
2640200	Ndumbuini Chiefs Office	3394	270,000.00	472	EMERGENCY		fixing of gate and wall
2640200	Kahuho Primary School	3447	77,040.00	498	EMERGENCY	27/4/2017	extra work
2640200	Emergency Project	3448	120,000.00	497	EMERGENCY	27/4/2017	landrover repair
2110000	Nyathuna Secondary School	3446	74,000.00	497	EMERGENCY	27/4/2017	extra work
			BURSARIES				
	2419-3069		17,721,000.00	423	BURSARY	Various institutions	
	3084-3370		1,940,847.00		BURSARY		
2110000	Bursary	3420-344	122,958.00	511	BURSARY	27/4/2017	bursary.
			ENVIRONMENT				
3110602	ENVIRONMENT PROJECT	2321	1,700,000.00	107	ENVIRONMENT	10/10/2016	tree planting
3110602	Environment Project	2391	1,721,866.00	289	ENVIRONMENT	21/12/2016	planting of grass and trees
	GRAND TOTAL		39,045,316.00				