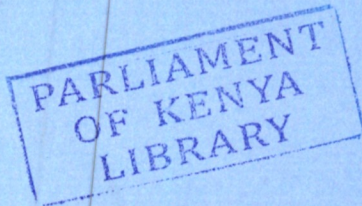


REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

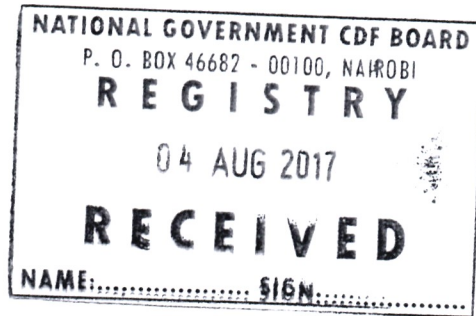
**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2017**

*Paper laid on the  
Table of the House  
by the Majority Party  
Leader on Tuesday  
6<sup>th</sup> November 2018.*





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND**

**KIHARU CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2017**



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



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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
KIHARU 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Development Fund (CDF) was established under the constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and the new Act was enacted in 2015, 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 Kiharu Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kennedy Kamau
3.	Accountant	Simon Komu

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kiharu Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the National Government Constituency Development Fund Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) KIHARUNGCDF Headquarters**

AFC Building Murang'a  
P.O Bo 899 - 10200  
Murang'a



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
KIHARU CONSTITUENCY  
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**(f) KIHARUNGCDF Contacts**

Telephone: (254) 0720 207810  
E-mail: [cdkharu@ngcdf.go.ke](mailto:cdkharu@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) KIHARUNGCDF Bankers**

Family Bank,  
Murang'a Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



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

In summary, the budget performance against actual amounts over the financial year was fairly good based on economic classification and programmes. Despite a slowdown in operation due to heightened political activities for the better part of year 2017, Kiharu NGCDF has had major achievements in implementation of Education and Security projects over the year.

However, there has been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Projects. Other issues affecting projects implementation have been late disbursement of funds and late approval of proposals.

The NGCDFC wish that the issues of having projects ongoing for more than 3 years be stopped and the NGCDF Board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.



.....  
**CHAIRMAN, KIHARU NGCDFC**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
KIHARU 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 NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Kiharu NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 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 Kiharu NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Kiharu NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF's financial statements were approved and signed by the Accounting Officer on 3/8/17 2017.



**FUND ACCOUNT MANAGER**



**CHAIRMAN**



# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kiharu Constituency set out on pages 6 to 27, 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 effects 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 - Kiharu 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 the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, except for the matters described in the Basis for Qualified Opinion and Other Matter section of my report, 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 Qualified Opinion**

#### **Unsupported Payment to Rural Electrification Authority**

The statement of receipts and payments for the year ended 30 June 2017 reflects a figure of Kshs.61,903,899 in respect to other grants and transfers out of which Kshs.5,000,000 was paid to Rural Electrification Authority for rural electrification in five (5) wards within Kiharu constituency. However, expenditure returns showing how the funds were utilized and accounted for were not provided for audit review.

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



In view of the foregoing, it has not been possible to confirm the regularity of Kshs.8,000,000 transferred to Rural Electrification Authority.

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

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to communicate in my report.

### **Other Matter**

#### **1. Emergency Reserve Projects**

Note 7 to the financial statements on other grants and transfers reflects a figure of Kshs.61,908,898, out of which Kshs.8,000,000 was spent on emergency projects during the year under review. The projects implemented includes security masts and construction of classrooms for various projects which do not fall under the ambit of the definition of emergency as contained in Section 8(1) of the National Government Constituencies Development Fund Act, 2015. The Act defines emergency to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee cannot be delayed until the next financial year without harming the public interest of the constituents. The CDF, however did not provide documentary evidence or explanation to justify the use of emergency reserve on projects which ordinarily would have been catered for under the ordinary voted items.

#### **2. Overall Budget Performance**

During the financial year under review, Kiharu NG-CDF received a total of Kshs.90,703,770 from the National Government Constituencies Development Fund Board against a budget of Kshs.132,152,045 resulting to a shortfall in disbursements by Kshs.41,448,275. Further, the actual expenditure for the year total Kshs.85,950,908 representing an absorption rate of 95% of actual receipts. In addition, a review of project implementation status report indicate that the CDF did not implement projects worth Kshs.45,420,281. The underutilization of the funds and slow implementation of the projects was attributed to delay in disbursement of funds by the NG-CDF Board. Failure to implement projects in time denies the residents the benefits accruing from the projects.



## **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 government intends to cease operations of the Fund, or has 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:

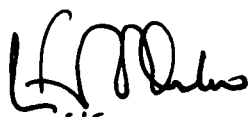
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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**

**15 October 2018**

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

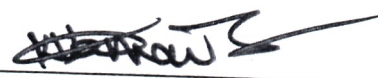
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board-AIEs' Received	1	50,948,277	160,243,514
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	143,000	10,021
<b>TOTAL RECEIPTS</b>		<b>51,091,277</b>	<b>160,253,535</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,893,737	1,528,280
Use of goods and services	5	6,753,272	8,540,217
Transfers to Other Government Units	6	14,400,000	26,450,000
Other grants and transfers	7	61,903,899	97,229,101
Acquisition of Assets	8	-	870,990
<b>TOTAL PAYMENTS</b>		<b>85,950,908</b>	<b>134,618,588</b>
<b>SURPLUS/DEFICIT</b>		<b>(34,859,631)</b>	<b>25,634,947</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiharu NGCDF financial statements were approved on 3/8 2017 and signed by:



Chairman - NGCDFC



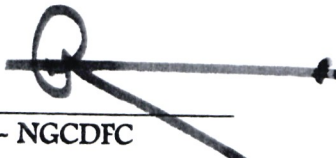
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
 KIHARU CONSTITUENCY  
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**V. STATEMENT OF ASSETS**

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	9A	5,153,073	39,755,494
Cash Balances (cash at hand)	9B	-	-
		<u>5,153,073</u>	<u>39,755,494</u>
Outstanding Imprests	10	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,153,073</b>	<b>39,755,494</b>
<b>REPRESENTED BY</b>			
Retention	11	-	-
Fund balance b/f 1 <sup>st</sup> July	12	39,755,494	14,132,547
Surplus/Deficit for the year		(34,859,631)	25,634,947
Prior year adjustments	13	257,210	(12,000)
<b>NET LIABILITIES</b>		<b>5,153,073</b>	<b>39,755,494</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiharu NGCDF financial statements were approved on 3/8 2017 and signed by:

  
 Chairman - NGCDFC

  
 Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
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 Reports and Financial Statements  
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**VI STATEMENT OF CASHFLOW**

Receipts for operating income		2016 - 2017	2015 - 2016
		Kshs	Kshs
Transfers from CDF Board	1	50,948,277	160,243,514
Other Receipts	3	143,000	10,021
		<b>51,091,277</b>	<b>160,253,535</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,893,737	1,528,280
Use of goods and services	5	6,753,272	8,540,217
Transfers to Other Government Units	6	14,400,000	26,450,000
Other grants and transfers	7	61,903,899	97,229,101
		<b>85,950,908</b>	<b>133,747,598</b>
<b>Adjusted for:</b>			
Adjustments during the year	13	257,210	(12,000)
<b>Net cash flow from operating activities</b>		<b>(34,602,421)</b>	<b>26,493,937</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	870,990
<b>Net cash flows from Investing Activities</b>		<b>0.00</b>	<b>(870,990)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(34,602,421)</b>	<b>25,622,947</b>
Cash and cash equivalent at BEGINNING of the year	12	39,755,494	14,132,547
Cash and cash equivalent at END of the year		<b>5,153,073</b>	<b>39,755,494</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiharu NGCDF financial statements were approved on 3/8 2017 and signed by:



Chairman NGCDF



Fund Account Manager



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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	81,896,552	50,255,494	132,152,045	90,703,770	41,448,275	69%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	143,000	(143,000)	0%
<b>TOTAL</b>	<b>81,896,552</b>	<b>50,255,494</b>	<b>132,152,045</b>	<b>90,846,770</b>	<b>41,305,275</b>	<b>69%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,113,793	-	3,113,793	2,893,737	220,056	93%
Use of goods and services	3,800,000	3,514,072	7,314,072	6,753,272	560,800	92%
Transfers to Other Government Units	29,000,000	18,100,000	47,100,000.00	14,400,000	32,700,000	31%
Other grants and transfers	45,982,759	28,641,421	74,624,180	61,903,899	12,720,281	83%
Acquisition of Assets	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>81,896,552</b>	<b>50,255,493</b>	<b>132,152,045</b>	<b>85,950,908</b>	<b>46,201,137</b>	<b>65%</b>




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**KIHARU CONSTITUENCY**  
**Reports and Financial Statements**  
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- (a) Adjustment constitutes of balance b/f from 2015/16 f/y of Ksh. 39,755,493.65 and funds allocated to the constituency in 2015/16 f/y but not yet received from NGCDF Board totalling to Kshs. 10,500,000.00.
- (b) The constituency did not receive from NGCDF Board a total of Kshs. 30,948,275.12 for 2016/17 f/y, amount which was initially budgeted which largely contributed to the budget utilization of 65%.
- (c) Transfer to government Units was largely affected by the funds not yet received from the NGCDF Board since the funds upon receipt were majorly budgeted to go to Primary & Secondary Schools.
- (d) NGCDFC prioritized bursary, security projects, a few education projects and emergencies for funding from the first disbursement received from NGCDF Board totalling to Kshs. 50,948,276.60 and thereby Other Grants and Transfers were 82.95% covered.

The KIHARU NGCDF financial statements were approved on 3/8/2017 and signed by:

  
\_\_\_\_\_  
Chairman NGCDF

  
\_\_\_\_\_  
Fund Account Manager

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

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**VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

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

**4. Cash and cash equivalents**

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



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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Pending bills**

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

**6. Budget**

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

**7. Comparative figures**

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

**8. Subsequent events**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Normal allocation		
A829602	4,094,828	
A855035	36,853,449	
A839675	10,000,000	
A790836		42,219,061
A724002		12,511,487
A724103		10,000,000
A724243		10,000,000
A820575		10,000,000
A820887		28,000,000
A825657		29,000,000
A825758		18,512,966
<b>TOTAL</b>	<b>50,948,277</b>	<b>160,243,514</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	143,000	-
Other Receipts Not Classified Elsewhere	-	10,021
	-	-
<b>Total</b>	<b>143,000</b>	<b>10,021</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,814,400	1,450,480
Basic wages of casual labour	119,000	66,400
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	12,000	11,400
Gratuity	948,337	-
<b>Total</b>	<b>2,893,737</b>	<b>1,528,280</b>

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**5. USE OF GOODS AND SERVICES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	144,026	214,392
Office rent	624,756	695,820
Communication, supplies and services	37,340	52,500
Domestic travel and subsistence	31,200	180,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,702,200	2,308,000
Hospitality supplies and services	80,610	152,000
Other committee expenses	1,165,700	804,000
Committee allowance	1,476,000	1,936,000
Insurance costs		-
Specialized materials and services		-
Office and general supplies and services	82,360	1,646,050
Fuel ,oil & lubricants	114,760	408,400
Other operating expenses		-
Routine maintenance – vehicles and other transport equipment	274,020	121,555
Routine maintenance – other assets	20,300	21,500
<b>Total</b>	<b>6,753,272</b>	<b>8,540,217</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT UNITS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	11,300,000	13,800,000
Transfers to secondary schools (see attached list)	3,100,000	5,050,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	7,600,000
<b>TOTAL</b>	<b>14,400,000</b>	<b>26,450,000</b>

**7. OTHER GRANTS AND TRANSFERS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,771,000	8,194,500
Bursary – tertiary institutions (see attached list)	10,096,000	8,488,000
Bursary – special schools (see attached list)	316,000	1,462,000
Mock & CAT (see attached list)	2,489,899	1,564,485
Water projects (see attached list)	-	26,420,116
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	5,000,000	-
Security projects (see attached list)	13,600,000	14,900,000
Roads projects (see attached list)	1,000,000	32,700,000
Sports projects (see attached list)	1,636,000	3,500,000
Environment projects (see attached list)	995,000	
Other Projects (see attached list)	-	
Emergency Projects	8,000,000	
<b>Total</b>	<b>61,903,899</b>	<b>97,229,101</b>

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OTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
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	-	870,990
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	-	-
<b>Total</b>	-	<b>870,990</b>



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**9A: Bank Accounts (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Family Bank Murang'a, A/c 006000020013	5,153,073	39,755,494
	-	-
	-	-
	-	-
	<b>5,153,073</b>	<b>39,755,494</b>
<b>9B: CASH IN HAND</b>		
	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
	-	-
<b>Total</b>	-	-

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**10: OUTSTANDING IMPRESTS**

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

**0**

**11: RETENTION**

Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
-	-		
		-	-
<b>TOTAL</b>		-	-

**12: BALANCES BROUGHT FORWARD**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	39,755,494	14,132,547
Cash in hand		
Imprest	-	-
<b>Total</b>	<b>39,755,494</b>	<b>14,132,547</b>

**13: PRIOR YEAR ADJUSTMENTS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
KRA PAYE reversed cheques	241,210	
NSSF/NHIF reversed cheques	16,000	
Bank accounts (Cash Book adjustment - 12/2/2016)	-	(12,000)
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>257,210</b>	<b>(12,000)</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**14. OTHER IMPORTANT DISCLOSURES**

**14.1: 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	-	-
	-	-

**14.2: PENDING STAFF PAYABLES (See Annex 2)**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	-	-

**14.3: OTHER PENDING PAYABLES (See Annex 3)**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
	-	-

**14.4: PMC ACCOUNT BALANCES (See Annex 4)**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
	-	-

**14.5: Amount due from NGCDF Board**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Amount due from the Board	41,448,275.12	10,500,000
	41,448,275.12	10,500,000

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
1.						
2.						
3.						
<b>Sub-Total</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	b	c	d=a-c		
<b>1.</b>							
<b>2.</b>							
<b>3.</b>							
<b>Sub-Total</b>							
<b>4.</b>							
<b>5.</b>							
<b>6.</b>							
<b>Sub-Total</b>							
<b>7.</b>							
<b>8.</b>							
<b>9.</b>							
<b>Sub-Total</b>							
<b>10.</b>							
<b>11.</b>							
<b>12.</b>							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**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 2015	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
	<b>Sub-Total</b>						
4.							
5.							
6.							
	<b>Sub-Total</b>						
	<b>Sub-Total</b>						
7.							
8.							
9.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
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**ANNEX 4 –PMC BANK BALANCES**

Githundi Pri Sch	Family Bank Murang'a	006000026823	132,560.00	0.00
Giathiya Sec School	Family Bank Murang'a	006000026825	400,000.00	0.00
Kahuhia Mixed Sec School	Family Bank Murang'a	006000026743	145,900.00	0.00
Nyakahai Pry School	Family Bank Murang'a	006000026884	19,330.00	0.00
Mumbi Pry School	Family Bank Murang'a	006000027498	300,000.00	0.00
Muringa Primary School	Family Bank Murang'a	006000026196	494,530.00	0.00
Kiambuigi Pri School	Family Bank Murang'a	006000026836	136,750.00	0.00
Upendo Pry School	Family Bank Murang'a	006000026967	1,200,000.00	0.00
Kiawambeu Primary School	Family Bank Murang'a	006000026988	63,475	0.00
Gathukeini Primary School	Family Bank Murang'a	006000026137	493,130.00	500,000.00
Kigongo Pry Sch	Family Bank Murang'a	006000026821	22,550.00	0.00
Gakuyu Pry Sch	Family Bank Murang'a	006000026838	400,000.00	0.00
Mariaini Primary School	Family Bank Murang'a	006000026311	205,050.00	0.00

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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

ASSET CLASS	ESTIMATED VALUE	ACTUAL VALUE
Land	-	-
Buildings and structures	9,988,431	9,988,431
Transport equipment	3,264,238	3,264,238
Office equipment, furniture and fittings	1,076,296	1,076,296
ICT Equipment, Software and Other ICT Assets	229,680	229,680
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
<b>Total</b>	<b>14,558,645</b>	<b>14,558,645</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
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**ANNEX 6 - 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.

Sl. No.	Description of Issues	Management Comments	Focal Person	Time Frame
1	Cash and cash equivalents – stale cheques amounting to Kshs. 599,441 excluded from bank balance	All stale cheques have since been cancelled and reversed in the cash and vote books and for bursary – re issued to other needy students	Simon Komu, D.A	Resolved
2	Unsupported transfer from CDF Board – AIE amounting to Kshs. 1,920,580.40 not presented for verification	Follow up being made with Board for copy of AIE	Dinah Wanja, FAM	Not resolved 1 Month
3	Unsupported bursary payments – acknowledgement receipts from schools for bursary amounting to Kshs. 11,109,879 not presented for verification	Follow up being made with the respective beneficiary schools to submit acknowledgement receipts	Michael Mucheru, Accounts Assistant	Not resolved 2 Months
4	Karemaini Dispensary – poor workmanship	Retention money utilized to repair defects. NGCDFC has written to County Government to take over the project	John Nderitu, PMC Chairman	Resolved
5	Nyakihai Water Project – double funding/returns	The second cheque erroneously written in favour of the project was cancelled and reversed in the cash and vote books. Kiharu NGCDF has written to MUWASCO, the water service provider responsible for management of the project to ensure defects on the supply line are addressed	E. Maina, M.D MUWASCO	Resolved

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6	Funding of incomplete road works – Mjini Road	<p>Though the length of the road is approximately 2 kms, the available funds were only sufficient for 540m<sup>3</sup> of gravelling works. The entire 2km stretch could not be covered since the amount of money allocated to the project was insufficient. The available funds covered about 0.9 km and the contractor was only paid for the works done based on certification by the Roads Engineer – KERRA, Murang'a.</p>	Michael M. Ng'ang'a – CRO, KERRA Murang'a	Resolved	-
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**ANNUAL EXPENDITURE RETURNS**

CONSTITUENCY NAME: KIHARU		FINANCIAL YEAR: 2016/2017										AMOUNT
CASH BOOK BALANCE AS AT 01/07/2016		(Attach copy of relevant cash book page extract)										59,755,498.65
AMOUNT RECEIVED FROM THE NGCDF BOARD		A/E DATE	DATE CAPTURED IN C/BK	A.I.E NO.								AMOUNT
		13.10.16	08.11.16	A.I.E NO.A829602								4,094,827.60
			08.11.16	KRA PAYE reversed chqs								241,210.80
			07.12.16	SALE OF TENDER								143,000.00
		25.12.16	24.12.16	A.I.E NO.A855035								56,853,449.00
		25.4.17	05.05.17	A.I.E NO.A839675								10,000,000.00
			29.06.17	NSSF/NHIF reversed chqs								16,000.00
												51,948,487.40
												91,108,981.05
AVAILABLE FUNDS												91,108,981.05
<b>EXPENDITURE</b>												
PROJECT CODE	SECTOR/ PROJECT TITLE	ALLOCATION	PAYEE	DATE	P.V NO.	CHEQUE NO.	AMOUNT SPENT	TOTAL AMOUNT SPENT/VOTE				
2110000	ADMINISTRATION/ RECURRENT	4,513,793.12										
			Kennedy Kamau	15.07.16		2645	182,000.00		Expenditure b/f			
			Thika Motor Dealers (K) Ltd	25.07.16		2725	244,978.00					
			K.R.A.	25.07.16		2727	14,106.00					
			Comm of income tax	25.07.16		2728	13,636.00					
			Family Bank - Murang'a (SALARIES)	29.07.16		2831	110,136.00					
			Comm of income tax	29.07.16		2832	12,164.00					
			NSSF	29.07.16		2833	2,000.00					
			NHIF	29.07.16		2834	4,150.00					
			Kennedy Kamau	22.08.16		2842	62,000.00					
			Kennedy Kamau	05.09.16		2852	82,000.00					
			Family Bank - Murang'a (Salaries)	05.09.16		2854	110,136.00					
			Comm Of income tax	05.09.16		2855	12,164.00					
			NSSF	05.09.16		2856	2,000.00					
			NHIF	05.09.16		2857	4,150.00					
			Kennedy Kamau	23.09.16		2859	115,800.00					
			Family Bank - Murang'a (Salaries)	10.10.16		2862	129,681.95					
			Comm Of income tax	10.10.16		2863	17,318.05					



















## COMPENSATION OF EMPLOYEES

### Basic wages of contractual employees

Family Bank - Murang'a (Salaries)	29.07.16	2831	110,136.00
Comm of income tax	29.07.16	2832	12,164.00
NSSF	29.07.16	2833	1,000.00
NHIF	29.07.16	2834	4,150.00
Family Bank - Murang'a (Salaries)	05.09.16	2854	110,136.00
Comm Of income tax	05.09.16	2855	12,164.00
NSSF	05.09.16	2856	1,000.00
NHIF	05.09.16	2857	4,150.00
Family Bank - Murang'a (Salaries)	10.10.16	2862	129,681.95
Comm Of income tax	10.10.16	2863	17,318.05
NSSF	10.10.16	2864	1,000.00
NHIF	10.10.16	2865	4,450.00
Family Bank - Murang'a (Salaries)	31.10.16	2867	129,679.20
Comm Of income tax	31.10.16	2868	17,320.80
NSSF	31.10.16	2869	1,000.00
NHIF	31.10.16	2872	4,450.00
Family Bank - Murang'a (Salaries)	25.11.16	2890	164,679.00
Comm Of income tax	25.11.16	2891	17,321.00
NSSF	25.11.16	2892	1,000.00
NHIF	25.11.16	2893	4,450.00
Family Bank (Salaries)	22.12.16	2898	129,679.00
Comm of income tax	22.12.16	2899	17,321.00
NSSF	22.12.16	2900	1,000.00
NHIF	22.12.16	2901	4,450.00
Family Bank Murang'a (Salaries)	09.02.17	2927	131,333.00
Comm Of income tax	09.02.17	2928	15,667.00
NSSF	09.02.17	2929	1,000.00
NHIF	09.02.17	2931	4,450.00
Family Bank (Salaries)	01.03.17	3290	131,333.00
Comm Of income tax	01.03.17	3291	15,667.00
NSSF	01.03.17	3292	1,000.00
NHIF	01.03.17	3293	4,450.00
Family Bank (Salaries)	28.03.17	3408	131,333.00
Comm Of income tax	28.03.17	3409	15,667.00
NSSF	28.03.17	3410	1,000.00
NHIF	28.03.17	3411	4,450.00
Family Bank (salaries)	08.05.17	3419	131,333.00
Comm Of Income Tax	08.05.17	3420	15,667.00
NSSF	08.05.17	3421	1,000.00
NHIF	08.05.17	3422	4,450.00
Family Bank (salaries)	31.05.17	3460	131,333.00
Comm Of Income Tax	31.05.17	3461	15,667.00
NSSF	31.05.17	3462	1,000.00
NHIF	31.05.17	3463	4,450.00



Family Bank (salaries)	29.06.17	3524	131,333.00
Comm Of Income Tax	29.06.17	3525	15,667.00
NSSF	29.06.17	3526	1,000.00
NHIF	29.06.17	3527	4,450.00
			<b>1,814,400.00</b>

**Basic wages of casual labour**

Paid to Stella Karimi Irungu	15.07.16	2645	16,000.00
Paid to Stella Karimi Irungu	23.09.16	2859	22,000.00
Paid to Stella Karimi Irungu	23.12.16	2904	21,000.00
Paid to Stella Karimi Irungu	20.01.17	2909	12,500.00
Paid to Stella Karimi Irungu	16.05.17	3439	47,500.00
			<b>119,000.00</b>

**Employer contribution to NSSF**

NSSF	29.07.16	2833	1,000.00
NSSF	05.09.16	2856	1,000.00
NSSF	10.10.16	2864	1,000.00
NSSF	31.10.16	2869	1,000.00
NSSF	25.11.16	2892	1,000.00
NSSF	22.12.16	2900	1,000.00
NSSF	09.02.17	2929	1,000.00
NSSF	01.03.17	3292	1,000.00
NSSF	28.03.17	3410	1,000.00
NSSF	08.05.17	3421	1,000.00
NSSF	31.05.17	3462	1,000.00
NSSF	29.06.17	3526	1,000.00
			<b>12,000.00</b>

**Gratuity**

Family Bank Murang'a (Gratuity)	11.01.17	2906	754,372.00
Comm Of Income tax	11.01.17	2907	193,965.00
			<b>948,337.00</b>

**TOTAL**

**2,893,737.00**

<b>USE OF GOODS &amp; SERVICES</b>				
	<b>DATE</b>	<b>CHQ NO</b>	<b>AMOUNT</b>	
<b>UTILITIES, SUPPLIES &amp; SERVICES</b>				
Kennedy Kamau Kiura	15.07.16	2645	18,020.00	
Kennedy Kamau Kiura	23.09.16	2859	9,050.00	
Kennedy Kamau Kiura	23.12.16	2904	14,150.00	
Kennedy Kamau Kiura	20.01.17	2909	6,190.00	
Kennedy Kamau Kiura	16.05.17	3439	26,720.00	
Bank Charges	16.05.17		69,896.00	
				<b>144,026.00</b>
<b>OFFICE RENT</b>				
AFC (Rent)	22.12.16	2902	296,221.00	
KRA -AFC (Rent)	22.12.16	2903	16,157.00	
AFC (Rent charges)	09.02.17	2925	148,110.00	
KRA	09.02.17	2926	8,079.00	
AFC Rent	16.05.17	3438	148,110.00	
KRA	16.05.17	3437	8,079.00	
				<b>624,756.00</b>
<b>COMMUNICATION, SUPPLIES &amp; SERVICES</b>				
Kennedy Kamau Kiura	15.07.16	2645	6,000.00	
Kennedy Kamau Kiura	23.09.16	2859	6,000.00	
Kennedy Kamau Kiura	23.12.16	2904	6,000.00	
Kennedy Kamau Kiura	20.01.17	2909	3,400.00	
Kennedy Kamau Kiura	16.05.17	3439	15,940.00	
				<b>37,340.00</b>
<b>DOMESTIC TRAVEL &amp; SUBSISTENCE</b>				
Kennedy Kamau Kiura	15.07.16	2645	10,000.00	
Kennedy Kamau Kiura	23.09.16	2859	11,200.00	
Kennedy Kamau Kiura	11.11.16	2887	10,000.00	
				<b>31,200.00</b>
<b>TRAINING EXPENSES</b>				
Baobab Beach Resort Mombasa Ltd	10.03.17	3300	694,593.00	
KRA	10.03.17	3401	37,887.00	
Kennedy Kamau	23.08.16	2849	110,000.00	
Kennedy Kamau	08.09.16	2858	180,000.00	
Kennedy Kamau	08.09.16	2859	15,800.00	
Kennedy Kamau	08.09.16	2861	891,900.00	
Kennedy Kamau Kiura	10.03.17	3297	662,020.00	
Kennedy Kamau Kiura	13.12.16	2894	110,000.00	
				<b>2,702,200.00</b>
<b>HOSPITALITY SUPPLIES &amp; SERVICES</b>				
Kennedy Kamau Kiura	15.07.16	2645	2,000.00	
Kennedy Kamau Kiura	23.09.16	2859	2,000.00	
Kennedy Kamau Kiura	20.01.17	2909	76,610.00	
				<b>80,610.00</b>



<b>OTHER COMMITTEE EXPENSES</b>				
Kennedy Kamau Kiura	17.02.17	2908	60,000.00	
Kennedy Kamau Kiura	30.01.17	2910	446,700.00	
Kennedy Kamau Kiura	01.03.17	3294	210,000.00	
Kennedy Kamau Kiura	31.10.16	2871	400,000.00	
Kennedy Kamau Kiura	15.07.16	2645	18,000.00	
Kennedy Kamau Kiura	23.09.16	2859	10,000.00	
Kennedy Kamau Kiura	23.12.16	2904	21,000.00	
				<b>1,165,700.00</b>
<b>COMMITTEE ALLOWANCE</b>				
Kennedy Kamau	05.09.16	2852	82,000.00	
Kennedy K. Kiura	25.11.16	2888	82,000.00	
Kennedy Kamau	15.07.16	2645	82,000.00	
Kennedy Kamau	22.08.16	2842	62,000.00	
Kennedy Kamau Kiura	14.02.17	3283	82,000.00	
Kennedy Kamau Kiura	08.05.17	3423	82,000.00	
Kennedy Kamau Kiura	22.12.16	2897	234,000.00	
Kennedy Kamau Kiura	10.03.17	3298	460,000.00	
Kennedy Kamau Kiura	08.05.17	3424	220,000.00	
Kennedy Kamau Kiura	11.11.16	2887	90,000.00	
				<b>1,476,000.00</b>
<b>OFFICE &amp; GENERAL SUPPLIES &amp; SERVICES</b>				
Kennedy Kamau Kiura	15.07.16	2645	29,980.00	
Kennedy Kamau Kiura	23.09.16	2859	25,350.00	
Kennedy Kamau Kiura	23.12.16	2904	26,950.00	
Kennedy Kamau Kiura	16.05.17	3439	80.00	
				<b>82,360.00</b>
<b>FUEL, OIL &amp; LUBRICANTS</b>				
Astrol Petroleum Co. Ltd - Fuel GKA 090V	28.03.17	3407	100,000.00	
Kennedy Kamau Kiura	23.12.16	2904	5,000.00	
Kennedy Kamau Kiura	16.05.17	3439	9,760.00	
				<b>114,760.00</b>
<b>ROUTINE MAINTENANCE - VEHICLE</b>				
Thika Motor Dealers (K) Ltd	25.07.16	2725	244,978.00	
K.R.A.	25.07.16	2727	14,106.00	
Comm of income tax	25.07.16	2728	13,636.00	
Kennedy Kamau Kiura	23.09.16	2859	1,300.00	<b>274,020.00</b>
<b>ROUTINE MAINTENANCE - OTHER ASSETS</b>				
Kennedy Kamau Kiura	23.09.16	2859	13,100.00	
Kennedy Kamau Kiura	23.12.16	2904	5,900.00	
Kennedy Kamau Kiura	20.01.17	2909	1,300.00	
				<b>20,300.00</b>
			<b>6,753,272.00</b>	<b>6,753,272.00</b>

**TRANSFERS TO OTHER GOVERNMENT UNITS**

<b>PRIMARY SCHOOLS</b>				
<b>DATE</b>	<b>PAYEE</b>	<b>CHQ NO</b>	<b>AMOUNT</b>	<b>TOTAL</b>
05.07.16	Technology Pry Sch	2634	500,000.00	
15.07.16	Ndikwe Pry School	2722	100,000.00	
17.08.16	Mukuyu Nursery School	2841	600,000.00	
22.08.16	Kairichi Pry Sch	2843	500,000.00	
22.08.16	Maragi Pry Sch	2844	200,000.00	
22.08.16	Muthiria Pry Sch	2845	500,000.00	
22.08.16	Gathaithi Lower Pry Sch	2846	500,000.00	
22.08.16	Mariaini Pry Sch	2847	600,000.00	
05.09.16	Vidhu Ramji Pry Sch	2853	1,500,000.00	
09.02.17	Kambwe Pry Sch	2913	400,000.00	
09.02.17	Githundi Pry Sch	2915	400,000.00	
09.02.17	Gakuyu Pry Sch	2916	400,000.00	
09.02.17	Kangure Pry Sch	2917	400,000.00	
09.02.17	Kiambuigi Pry Sch	2919	500,000.00	
09.02.17	Kiamuri Pry Sch	2920	400,000.00	
09.02.17	Kigongo Pry Sch	2921	400,000.00	
09.02.17	Matongu Pry Sch	2922	400,000.00	
09.02.17	Nyakahai Pry Sch	2923	400,000.00	
09.02.17	Gituri Pry Sch	2933	400,000.00	
01.03.17	Kiawambeu Pry	3284	500,000.00	
01.03.17	Upendo Pry Sch	3285	1,200,000.00	
05.08.17	Gikuo Pri Sch	3426	500,000.00	<b>11,300,000.00</b>
<b>SEC SCHOOLS</b>				
05.07.16	Kahuro Sec Sch	2635	1,400,000.00	
05.07.16	Gitweku Day Sec Sch	2636	400,000.00	
15.07.16	Kahuhia Mixed Sec Sch	2723	300,000.00	
09.02.17	Giathiya Sec Sch	2924	400,000.00	
01.03.17	Mugeka Sec Sch	3289	600,000.00	<b>3,100,000.00</b>
				<b>14,400,000.00</b>



OTHER GRANTS & TRANSFERS					
		CHQ NO		SUB TOTAL	TOTAL
	<b>BURSARY</b>				
	<b>BURSARY - SEC SCHOOLS</b>				
27.07.16	Bursaries (Sec Schs)	2646-2721	8,887,000.00		
27.07.16	Bursaries (Sec Schs)	2782-2830	225,000.00		
14.02.17	Bursary (Sec Schools)	2937-3192	9,185,000.00		
29.06.17	Bursary - Sec Schs	3528-3549	474,000.00	18,771,000.00	
	<b>BURSARY - TERTIARY INSTITUTIONS</b>				
27.07.16	Bursaries (Tertiary Insts)	2730-2777	1,014,000.00		
14.02.17	Bursary (Tertiary Institutions)	3197-3200, 3301-3400, 3201 - 3279	9,075,000.00		
29.06.17	Bursary (Tertiary Institution)	3361	7,000.00	10,096,000.00	
	<b>BURSARY - SPECIAL SCHOOLS</b>				
27.07.16	Bursaries (Special Schs)	2778-2781	316,000.00	316,000.00	
	<b>BURSARY - MOCKS &amp; CATS</b>				
09.02.17	Family Bank Murang'a (Jolly Mood Technologies Ltd)	2936	2,361,111.00		
09.02.17	KRA	2935	128,788.00	2,489,899.00	
					31,672,899.00
	<b>ELECTRICITY</b>				
05.10.16	REA	2860	5,000,000.00	5,000,000.00	5,000,000.00
	<b>SECURITY</b>				
05.07.16	Gacharu Security Mast	2638	900,000.00		
05.07.16	Kiaguthu Security Mast	2639	900,000.00		
05.07.16	Murarandia Security Mast	2640	1,000,000.00		
05.07.16	Geitwa Security Mast	2641	1,000,000.00		
05.07.16	Gathinja Security Mast	2643	900,000.00		
24.10.16	Kabuta Police Post	2724	200,000.00		
10.05.17	Kari Security Mast	3425	1,000,000.00		
10.05.17	Kaweru Security Mast	3427	1,000,000.00		
10.05.17	Mukangu Security Mast	3428	1,000,000.00		
10.05.17	Gathaihi Security Mast	3429	1,000,000.00		
10.05.17	Gatundu Security Mast	3430	1,000,000.00		
10.05.17	St. Mary's Chief's Office	3431	900,000.00		
10.05.17	Kiangage Security Mast	3432	1,000,000.00		
10.05.17	Matithi Security Mast	3433	1,000,000.00		
10.05.17	Maragi Security Mast	3434	800,000.00	13,600,000.00	13,600,000.00
	<b>ROADS</b>				
12.07.16	Hakamama Road	2642	1,000,000.00	1,000,000.00	1,000,000.00
	<b>SPORTS</b>				
22.12.16	Kiharu CDF Sports Advisory Comm	2896	1,636,000.00	1,636,000.00	1,636,000.00
	<b>ENVIRONMENTAL PROJECTS</b>				
04.08.16	Mukangu Afforestation S.H.G	2836	995,000.00	995,000.00	995,000.00
	<b>EMERGENCY PROJECTS</b>				
05.07.16	Muringa Pry Sch	2626	500,000.00		
05.07.16	Gaitega Security Mast	2628	800,000.00		
05.07.16	Kigetuni Security Mast	2629	800,000.00		
05.07.16	Kabuta Security Mast	2630	800,000.00		
05.07.16	Kiria Security Mast	2631	800,000.00		
05.07.16	Mukurwe Security Mast	2632	800,000.00		
05.07.16	Gatara Security Mast	2633	800,000.00		
05.07.16	Githagara Security Mast	2644	400,000.00		
01.03.17	Nyakihi Security Mast	3287	1,000,000.00		
01.03.17	Gatheru Security Mast	3288	1,000,000.00		
29.06.17	Mumbi Pri Sch	3549	300,000.00	8,000,000.00	8,000,000.00
			61,903,899.00		61,903,899.00











