

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



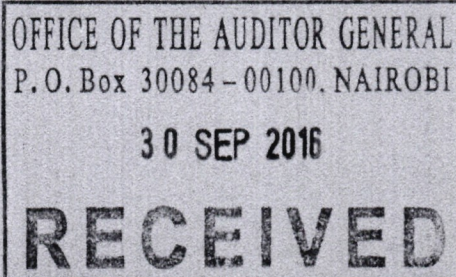
NG-CDF BOARD

National Government Constituencies Development Fund Board
Harambee Plaza, 10th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi, Kenya
Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000
Email: info@cdf.go.ke | Website: www.cdf.go.ke

CDF BOARD/AUDITOR GENERAL/2016/110

SEPTEMBER 29, 2016

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 – 00100
NAIROBI



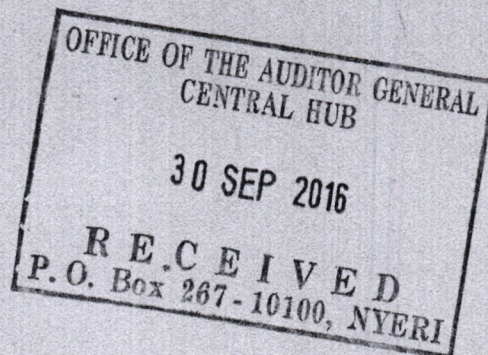
Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of **Gatanga Constituency** for your necessary action.

Yours sincerely

YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – GATANGA
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CABINET SECRETARY.....	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES.....	4
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.....	22



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA
CONSTITUENCY**

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

(f) GATANGA NG-CDF Contacts

Telephone: (254) 714 884 675
E-mail: cdfgatanga@cdf.go.ke
Website: www.gatangacdf.com

(g) GATANGA NG-CDF Bankers

The Co-operative Bank of Kenya,
Thika Branch
P.O. Box 393-01000,
Thika

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA CONSTITUENCY

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (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 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-CDFA) 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 Gatanga 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 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Evans Machira
3.	Accountant	Kimani E Caxton
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Gatanga 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) GATANGA NG-CDF Offices

P.O. Box 63-0100,
Thika
Mabanda Sub-County Offices
Gatanga

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA
CONSTITUENCY**

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

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NG-CDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


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

The Accounting Officer in charge of the Gatanga 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 NGCDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2015, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Gatanga NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 28th August 2016.


Fund Account Manager



Chairman



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Gatanga Constituency set out on pages 5 to 22, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and a summary of statement of appropriation; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management’s Responsibility for the Financial Statements

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

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

Auditor-General’s Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Gatanga Constituency for the year ended 30 June 2016

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion

1.0 Unsupported Balances

The statement of receipts and payments for the year ended 30 June 2016 reflects the following expenditure items amounting to Kshs.84,547,359 which were not supported with relevant ledgers or schedules;

Expenditure	Balance for the year ended 30 June 2016 Not Supported (Kshs.)
Compensation of employees	2,097,292
Use of goods and services	6,551,558
Transfer to other government entities	26,700,000
Other grants and transfers	48,716,037
Acquisition of Assets	482,472
Total	84,547,359

In the circumstances, the propriety and completeness of the above expenditure of Kshs.84,547,359 for the year ended 30 June 2016 could not be confirmed.

2.0 Cash and Cash Equivalent

2.1 Unreconciled Balances

The statement of financial assets reflects bank balance of Kshs.33,406,102.90 as at 30 June 2016, while the cashbook reflects a balance of Kshs.31,615,063, resulting to a variance of Kshs.1,791,039.90 which was neither reconciled nor explained.

Consequently, the accuracy of bank balances of Kshs.33,406,102.90 as at 30 June 2016 could not be confirmed.

2.2 Outstanding Reconciling Items (Unpresented Cheques)

A review of the bank reconciliation statements, indicates that un-presented cheques totaling to Kshs.2,322,740, were stale as at 30 June 2016, and could not be presented in the bank for payment. No reason was provided for the failure to reverse the cheques into the cashbook. Consequently the accuracy of bank balances of Kshs.33,406,102.90 as at 30 June 2016 could be confirmed.

3.0 Outstanding imprest

The statement of financial assets as at 30 June 2016, reflects a nil balance for outstanding imprest. However, records availed for audit indicated that Kshs.270,000 in respect of outstanding imprest had not been surrendered as at the closure of the financial year under review. Consequently, the propriety of the nil balance for outstanding imprest as at 30 June 2016 could not be ascertained.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Gatanga Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budget Performance

Review of summary of statement of appropriation revealed the following on budget performance:

Item	Budgeted 2015/2016 (Kshs)	Actual 2015/2016 (Kshs)	Absorption rate %
Receipts	175,292,807	117,953,462	67%
Expenditure	175,292,807	84,547,359	48%

The table shows that the CDF received Kshs.117,953,462 equivalent to 67% of the budgeted funds of Kshs.175,292,807. Further, it incurred an expenditure of Kshs.84,547,359 say 48% of the approved budget of Kshs.175,292,807 resulting to under-expenditure of Kshs.33,406,103 or 28% under-utilization. The underutilization of the budget was not explained.

2.0 Irregular Award of Tenders

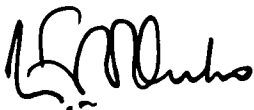
2.1 Irregular use of Request for Quotations instead of Restricted Tendering Method

Examination of records indicates that the CDF procured goods and services for various projects amounting Kshs.44,500,000 by floating three (3) to seven (7) quotations instead of ten (10) quotations contrary to section 174 of the Public Procurement and Disposal Act, 2005. The value of works and services for the projects exceeded the maximum threshold of Kshs.500,000 indicated under class C matrix in the First Schedule of the Public Procurement and Disposal Regulations, 2013. Consequently, it has not been possible to confirm whether the NG-CDF got value for money in the expenditure.

2.2 Irregular use of Request for Quotations instead of Open Tendering Method

Examination of records indicates that the CDF procured for various construction works for various projects amounting Kshs.15,254,550 by floating three (3) to seven (7) quotations instead of open national tendering.

It was however noted that the contract cost for the projects exceeded the maximum threshold of Kshs.4,000,000 for request for quotations stipulated in the First Schedule of the Public Procurement and Regulations, 2013 and therefore national open tender method should have been used. No justification was provided for the non-compliance with the procurement law.



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

Nairobi

07 September 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	109,478,889.50	98,195,480.90
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		109,478,889.50	98,195,480.90
PAYMENTS			
Compensation of employees	4	2,097,292.00	1,629,254.00
Use of goods and services	5	6,551,558.50	10,451,053.00
Transfers to Other Government Units	6	26,700,000.00	63,609,829.00
Other grants and transfers	7	48,716,037.00	55,271,300.00
Acquisition of Assets	8	482,472.00	952,172.00
Other Payments	9	-	-
TOTAL PAYMENTS		84,547,359.50	131,913,608.00
SURPLUS/DEFICIT		24,931,530.00	33,718,127.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatanga NG-CDF financial statements were approved on 28th August 2016 and signed by:

Chairman – NG-CDFC

[Handwritten Signature]
Fund Account Manager
GATANGA
FUND
ACCOUNT MANAGER
28 AUG 2016
P.O. Box 63-01000, THIKA
catgaranga@cdf.go.ke

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

V. STATEMENT OF ASSETS

	Note	2015 - 2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	33,406,102.90	8,474,572.90
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	10C	-	-
TOTAL FINANCIAL ASSETS		33,406,102.90	8,474,572.90
REPRESENTED BY			
Fund balance b/fwd 1st July...	11	8,474,572.90	42,192,700.00
Surplus/Deficit for the year		24,931,530.00	(33,718,127.10)
Prior year adjustments	12	-	-
NET LIABILITIES/ASSETS		33,406,102.90	8,474,572.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatanga NG-CDF financial statements were approved on 28th August 2016 and signed by:

Chairman – NG-CDFC


Fund Account Manager



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATANGA
 CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2016			
		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	109,478,889.50	98,195,480.90
Other Receipts	3		-
		109,478,889.50	98,195,480.90
Payments for operating expenses			
Compensation of Employees	4	2,097,292.00	1,629,254.00
Use of goods and services	5	6,551,558.50	10,451,053.00
Transfers to Other Government Units	6	26,700,000.00	63,609,829.00
Other grants and transfers	7	48,716,037.00	55,271,300.00
Other Payments			-
TOTALS		84,064,887.50	130,961,436.00
Adjusted for:		25,414,002.00	- 32,765,955.10
Adjustments during the year		-	-
Net cash flow from operating activities		25,414,002.00	- 32,765,955.10
CASHFLOW FROM INVESTING ACTIVITIES		25,414,002.00	
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	- 482,472.00	- 952,172.00
Net cash flows from Investing Activities		- 482,472.00	- 952,172.00
NET INCREASE IN CASH AND CASH EQUIVALENT		24,931,530.00	- 33,718,127.10
Cash and cash equivalent at BEGINNING of the year	11	8,474,572.90	42,192,700.00
Cash and cash equivalent at END of the year		33,406,102.90	8,474,572.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatanga NG-CDF financial statements were approved on 28th August 2016 and signed by:

Chairman CDFC

A. K. K.
 Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GATANGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	113,339,345.00	61,953,462.00	175,292,807.00	117,953,462.00	57,339,345.00	67.00%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
PAYMENTS	113,339,345.00	61,953,462.00	175,292,807.00	117,953,462.00	57,339,345.00	67.00%
Compensation of Employees	2,050,000.00	1,250,000.00	3,300,000.00	2,097,292.00	1,202,708.00	64.00%
Use of Goods and services	9,550,000.00	1,397,600.00	10,947,600.00	6,551,558.50	4,396,041.50	60.00%
Transfers to Other Government Units	36,738,890.00	43,858,442.40	80,597,332.40	26,700,000.00	53,897,332.40	33.00%
Other grants and transfers	64,140,455.00	14,488,459.60	78,628,914.60	48,716,037.00	29,912,877.60	62.00%
Acquisition of Assets	860,000.00	50,000.00	910,000.00	482,472.00	427,528.00	53.00%
Other Payments		908,960.00	908,960.00	-	908,960.00	0.00%
TOTALS	113,339,345.00	61,953,462.00	175,292,807.00	84,547,359.50	90,745,447.50	48.00%

The Gatanga NG-CDF financial statements were approved on 28th August 2016 and signed by:

Chairman NG-CDF

[Signature]
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – GATANGA
CONSTITUENCY**

Reports and Financial Statements

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

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

changes in value. Bank account balances include amounts held at the Central Bank 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.

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

7. Comparative figures

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

8. Subsequent events

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

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

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

3. OTHER RECEIPTS				
	Description		2015 - 2016	2013 - 2014
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		-	-

4. EMPLOYMENT EXPENSES				
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,548,662.00	1,595,254.00
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		33,680.00	34,000.00
	Employer contribution to NHIF		54,600.00	-
2710120	gratuity		460,350.00	-
	Total		2,097,292.00	1,629,254.00

5. OTHER EMPLOYMENT EXPENSES				
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2210100	Utilities, supplies and services		76,500.00	-
2210104	Office rent		-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

I. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
		39,467,402.50	44,716,591.40	
30407	Normal Allocation	10,000,000.00	7,000,000.00	
		20,000,000.00	25,000,000.00	
		26,000,000.00	21,478,889.50	
30408	Conditional grants	14,011,487.00	-	
			-	
30409	Receipt from other Constituency		-	
	TOTAL	109,478,889.50	98,195,480.90	
PROCEED TO THE NEXT PAGE (NON-FINANCIAL STATEMENTS)				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
510202	Receipts from the Sale of Buildings			
510601	Receipts from the Sale of Vehicles and Transport Equipment		-	
510801	Receipts from the Sale Plant Machinery and Equipment			
510803	Receipts from the Sale of office and general equipment			
	Total		-	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

2640 GRANTS AND OTHER PAYMENTS					
Description		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2640101	Bursary -Secondary	1,194,700.00	-		
2640102	Bursary -Tertiary		-		
2640104	Bursary-Special schools		-		
2640105	Mocks & CAT		1,649,000.00		
2640504	water		-		
2640505	Others (Markets)	15,254,550.00	19,000,000.00		
2640506	Electricity projects		-		
2640507	Security	30,000,000.00	31,400,000.00		
2640508	Roads		-		
2640509	Sports	2,266,787.00	2,922,300.00		
2640510	Environment		-		
2640200	Emergency Projects (specify)		300,000.00		
	Total	48,716,037.00	55,271,300.00		
31 ACQUISITION OF ASSETS					
Non-Financial Assets		2015 - 2016	2014- 2015		
		Kshs	Kshs		
3110102	Purchase of Buildings		-		
3110202	Construction of Buildings		-		
3110302	Refurbishment of Buildings		-		
3110701	Purchase of Vehicles		-		
3110704	Purchase of Bicycles & Motorcycles		-		

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

				-	
210200	Communication, supplies and services			128,760.00	
210300	Domestic travel and subsistence		89,400.00	-	
210500	Printing, advertising and information supplies & services			-	
210600	Rentals of produced assets			-	
210700	Training expenses		866,000.00	-	
210800	Hospitality supplies and services			-	
210900	Insurance costs			84,000.00	
211000	Specialized materials and services		67,000.00	2,310,000.00	
211100	Office and general supplies and services		116,800.00	88,895.00	
211200	Fuel ,oil & lubricants		600,000.00	400,000.00	
211300	Other operating expenses		49,096.20	74,306.00	
220100	Routine maintenance – vehicles and other transport equipment		441,602.30	159,792.00	
220200	Routine maintenance – other assets			41,500.00	
210802	Other committee expenses		2,428,000.00	2,158,300.00	
210809	Committee allowance		1,817,160.00	5,005,500.00	
	Total		6,551,558.50	10,451,053.00	

	Description	2015 - 2016 Kshs	2014 - 2015 Kshs
630204	Transfers to primary schools	12,500,000.00	40,687,000.00
630205	Transfers to secondary schools	4,200,000.00	13,256,770.00
630206	Transfers to Tertiary institutions	10,000,000.00	5,183,300.00
630207	Transfers to Health institutions		4,482,759.00
	TOTAL	26,700,000.00	63,609,829.00

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

10001	Overhaul of Vehicles			-
11001	Purchase of Office furniture and fittings		303,922.00	-
11002	Purchase of computers ,printers and other IT equipments		178,550.00	252,172.00
11005	Purchase of photocopier			-
11009	Purchase of other office equipments			-
11112	Purchase of soft ware			-
30101	Acquisition of Land			700,000.00
	Total		482,472.00	952,172.00

Other Payments

	specify			-
	specify			-
	specify			-
	TOTAL			-

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016 Kshs	2014 - 2015 Kshs (30/6/2015)
Cooperative Bank Thika - 01120074416200		33,406,102.90	8,474,572.90
			-
			-
Total		33,406,102.90	8,474,572.90

10B: CASH IN HAND

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

			2015 - 2016	2014 - 2015	
			Kshs(30/6/15)	Kshs	
				(30/6/2015)	
	Location 1		-	-	
	Location 2		-	-	
	Location 3		-	-	
	Other receipts (specify)		-	-	
	Total				
<i>[Provide cash count certificates for each]</i>					
10. OUTSTANDING IMPRESTS					
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2014)</i>
			<i>Kshs</i>	<i>Kshs</i>	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
	Total				
11. BALANCES BROUGHT FORWARD					
			2015 - 2016	2014 - 2015	
			Kshs	Kshs (1/7/2014)	
31	Bank accounts		8,474,572.90	40,680,760.00	
31	Cash in hand			-	

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

Reports and Financial Statements

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

Imprest			-	1,511,940.00
Total			8,474,572.90	42,192,700.00
		<i>[Provide short appropriate explanations as necessary]</i>		

12. Retention				
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015	
		-	-	
		-	-	
		-	-	
Total		-	-	

13. ADJUSTMENTS				
		2015 - 2016	2012 - 2013	
		Kshs	Kshs	
Bank accounts				
Cash in hand		-	-	
Imprest		-	-	
		-	-	
Total		-	-	

14. OTHER IMPORTANT DISCLOSURES

15. PENDING ACCOUNTS PAYABLE (BY CATEGORY)

	2015 - 2016	2013 - 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Supply of goods			-	-
Supply of services			-	-
TOTAL			-	-

EMPLOYMENT PAYABLES (SEE ANNEX 2)

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

OTHER PAYABLES (SEE ANNEX 2)

			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>)			-	-

31
31
31
31
31

NATIONAL GOVERNMENT CONTINUITY DEVELOPMENT FUND – GATANGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (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 2015	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – GATANGA CONSTITUENCY

Reports and Financial Statements

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES
109,478,890

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
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 CONSTITUENCY DEVELOPMENT FUND – GATANGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	249,000	249,000
Buildings and structures	4,035,600	4,035,600
Transport equipment	7,600,000	7,600,000
Office equipment, furniture and fittings	1,621,358	1,317,436
ICT Equipment, Software and Other ICT Assets	942,768	764,218
Other Machinery and Equipment	4,000	4,000
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	14,452,726	13,970,254