

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
GATUNDU SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**



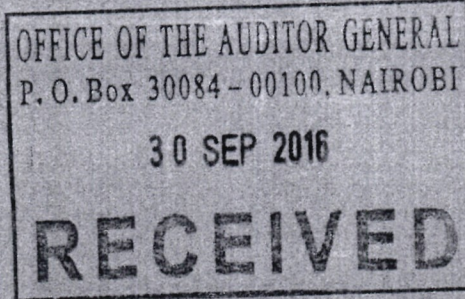
**NG-CDF BOARD**

**National Government Constituencies Development Fund Board**  
Harambee Plaza, 10<sup>th</sup> 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](mailto:info@cdf.go.ke) | Website: [www.cdf.go.ke](http://www.cdf.go.ke)

CDF BOARD/AUDITOR GENERAL/2016/111

SEPTEMBER 29, 2016

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



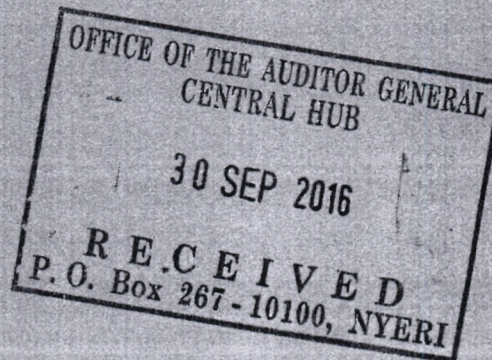
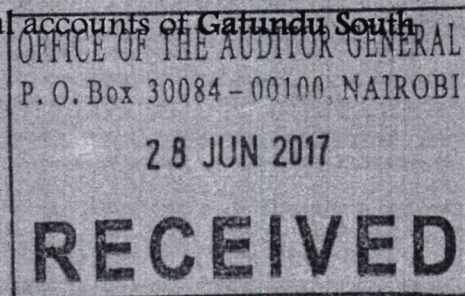
Dear Sir

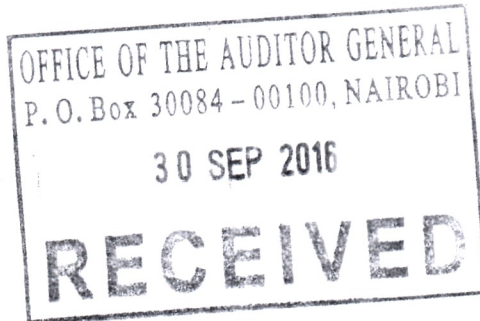
**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

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 Gatundu South Constituency for your necessary action.

Yours sincerely

**YUSUF MBUNO**  
**Ag. CHIEF EXECUTIVE OFFICER**





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GATUNDU SOUTH CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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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, 2013, 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, 2015. The National Government Constituencies Development Fund (NGCDF) 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 Gatundu South National Government Constituency Development Fund (NGCDF) day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b> | <b>Name</b>                  |
|------------|--------------------|------------------------------|
| 1.         | Accounting Officer | <b>Yusuf Mbuno</b>           |
| 2.         | A.I.E holder       | <b>David Kaberia Murungi</b> |
| 3.         | Accountant         | <b>Jackline N. Wasilwa</b>   |

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Gatundu south National Government Constituency Development Fund. 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) GATUNDU SOUTH NGCDF Headquarters**

NGCDF Office Building.  
P.O Bo 213-01030  
Gatundu.

**(f) GATUNDU SOUTH NGCDF Contacts**

Telephone: (254) 0720104432  
E-mail: gatundusouth@ngcdf.go.ke

**(g) GATUNDU SOUTH NGCDF Bankers**

1. Equity Bank  
P.O Box 528-01030  
Gatundu

**(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





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

We the NGCDF-Gatundu South are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 and regulation 2016. During the Financial Year 2015/2016 we received **Ksh. 105,080,933** of which **Ksh. 3,500,000** was a balance of last financial year 2014/2015. The total expenditure for the year was **Kshs.94, 019,948.50** which is approximately **89.5%** of the total receipts during the financial year. The constituency have since received almost all the allocation for the financial year except **Kshs.500,000** whose the project was to be resubmitted. The project have since been resubmitted and gotten the approval to procure 10 sewing machines for the Gatundu south youth empowerment centre, but waiting for the disbursement of the funds from the board.

The National Government Constituency developments funds have played a great role in improving the infrastructure in the education, security and health sector. Also through the Bursary it has assisted in retention and completion rate of student's education. However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project.

Due to transition from the CDF Act 2013 to NG-CDF Act 2015 there was delay of almost 3 months which affected the operations of the National Government –CDF Offices country wide. Staff turnover is also challenge in performance; we hope that the NGCDF Board will reduce the frequency of transfers of the Fund account managers.

We look forward for better performance in the future.

Sign.....  
**CHAIRMAN NGCDFC**

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

The Accounting Officer in charge of the Gatundu South National Government Constituency Development Fund accepts responsibility for the Gatundu South National Government Constituency Development Fund'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 Gatundu South National Government Constituency Development Fund's financial statements give a true and fair view of the state of Gatundu South National Government Constituency Development Fund's transactions during the financial year ended June 30, 2015, and of the Gatundu South National Government Constituency Development Fund's financial position as at that date. The Accounting Officer in charge of the Gatundu South National Government Constituency Development Fund further confirms the completeness of the accounting records maintained for the Gatundu South National Government Constituency Development Fund, which have been relied upon in the preparation of the Gatundu South National Government Constituency Development Fund's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Gatundu South National Government Constituency Development Fund confirms that the Gatundu South National Government Constituency Development Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Gatundu South National Government Constituency Development Fund'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 Gatundu South National Government Constituency Development Fund's financial statements have

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

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 Gatundu South National Government Constituency Development Fund's financial statements were approved and signed by the Accounting Officer on 7/09/2016 2016.



**NG - C.D.F. GATUNDU SOUTH  
FUND ACCOUNT MANAGER  
P. O. Box 213-01030, GATUNDU**  
**DAVID KABERA MURUNGI**  
Fund Account Manager

**ROBERT GITHONGO KIBE**  
Chairman



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Gatundu South Constituency set out on pages 8 to 27, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; 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 auditor's judgement, including the assessment of 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

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*Report of the Auditor-General on the financial statements of National Government Constituencies Development Fund-Gatundu South Constituency for the year ended 30 June 2016*

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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Transfers from NG-CDF Board**

The statement of receipts and payments for the year ended 30 June 2016 reflects receipts from NG-CDF Board of Kshs105,080,933. However, the summary statement of appropriation; recurrent and development combined indicate actual receipts of Kshs.125,279,196 during the year under review resulting in unreconciled and unexplained variance of Kshs.20,198,263. Consequently, the accuracy and completeness of transfers from NG-CDF Board of Kshs.105,080,933 for the year ended 30 June 2016 could not be confirmed.

#### **2. Unaccounted for Disbursement to project management committees**

The statement of receipts and payments for the year ended 30 June 2016, reflects transfers to other government units of Kshs.61,845,840 and other grants and transfers of Kshs.24,637,900 in respect of project implementation. However, out of these payments, an amount of Kshs.29,661,050 to various projects were not supported with expenditure returns and records. As a result, the accuracy and propriety of the Kshs.29,661,050 disbursed during the year to the projects' bank accounts could not be confirmed.

#### **3. Irregular Sports expenditure**

Included in note 7 to the financial statements on other grants and payments, is an amount of Kshs.596,800 spent on sports projects. The amount was paid to a Nairobi based firm for supply of 107 of Mikasa balls and 30 pieces of goal post nets. Records indicate that requests for quotation were floated and opened and evaluated on 10 December 2015. However, the supplier delivered the supplies on 9 December 2015, a day before the quotations were opened and evaluated. Further, a Local Purchase Order (LPO) number 0719997 was issued to the supplier on 14 December, 2015 after the delivery of the items. In addition, no documents were provided showing how the sports items were distributed. In view of the above anomalies, the propriety of the expenditure of Kshs.596,800 incurred on sports during the year ended 30 June 2016, could not be confirmed.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the

financial position of National Government Constituencies Development Fund–Gatundu South Constituency as at 30 June 2016 , and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

## **Other Matter**

### **1. Construction of Kigaa Administration Police (AP) Post**

Constituencies Development Fund Board vide a letter reference CDF BOARD/GTUNDU SOUTH/VOL.1/31 dated 11 August 2015, approved reallocation of funds totaling to Kshs.3,000,000 from Karatu Health Centre, and Ngenda AP post to Kigaa AP post for construction of four (4) AP housing units, a holding room, customer care bay, armory, a gate and fencing. Records indicate that three (3) bidders submitted bids for the works. However, tender opening minutes, tender evaluation report, tender award minutes, notification for the award of tender and a signed contract agreement expenditure documents including invoice, certificate of completion, payment vouchers and bank statements for the project were not presented for audit review. Further, a physical verification carried out in February 2017 revealed that the ceiling of the AP housing units was hanging loosely and there were visible cracks on the walls, an indication of poor workmanship and inadequate supervision.

In the circumstances, the propriety and value for money on Kshs.3,000,000 incurred on the project could not be confirmed.

### **2. Construction of Gathage Police Patrol Base**

The Constituencies Development Fund Board vide a letter reference CDF BOARD/GTUNDU SOUTH/VOL.1/31 dated 11 August 2015, approved reallocation of funds totaling to Kshs.3,000,000 from Gacheru primary school and Kiamuge primary school to the construction of Gathage Police Patrol Base. The funds for construction of 4 AP housing units, a holding room, customer care bay, armory, gating and fencing was disbursed to the project on 4 November 2015. Records made available for audit review revealed that tenders for the construction works were invited vide a notice dated 17 November 2015 and out of five firms who quoted for the works, the tender was awarded to a Nairobi based firm. However, all the bids submitted for evaluation were incomplete and lacked important details such as dates, completed confidential business questionnaire and the bidders details and therefore all should have been non responsive. Further, a certificate of registration with the National Construction Authority(NCA) for the winning bidder indicated that the company was registered as a civil engineering water works contractor category NCA 8 dealing with borehole drilling, equipping and servicing and not a building or civil works contractor. Further, the tender evaluation was done on 15 December 2015 as per unsigned evaluation report provided.

It was however noted that on 23 December, 2015 (7 calendar days after evaluation) a final certificate of completion was issued by the District works officer Gatundu. This is considered impractical given the scope of works for the project including substructures,

superstructures, and walling, roofing, finishes, septic tank plumbing and electrical works and could not have been substantially completed within a period of seven (7) days. Consequently, the propriety and validity of the expenditure of Kshs.3,000,000 disbursed to Gathaga police patrol base during the year could not be confirmed.

### **3. Gatitu Health Centre Project**

Examination of records indicate that during financial year 2015/2016, Gatundu South CDF committee disbursed Kshs.500,000 to Gatitu Health Centre for construction of septic tank, toilets, fencing and gating. Requests for quotation were floated for the project out of which three bids were received. However, all the bid documents were not dated and it was therefore not possible to establish when the procurement was done. Further, the winning bidder was registered by National Construction Authority as a civil engineering water works contractor under category NCA-8 to undertake borehole drilling, equipping and servicing and therefore not a building works contractor. Despite the above anomalies, the winning bidder was paid a total of Kshs.499,400 on 14 March, 2016 through a bank transfer. In view of the above, the propriety of expenditure on the project could not be confirmed.

### **4. Unsupported Expenditure on Purchase of Land for Kiamugo Primary School**

Records presented for audit showed that on 10 July 2015, Gatundu South CDF disbursed Kshs.2,500,000 to Kiamugo Primary School for purchase of piece of land. However, no official search document, tender documents, valuation report on the land and title deed was made available for audit review. Under the circumstances, it has not been possible to confirm how the money was spent and accounted for.

### **5. Irregular Procurement of Renovation Works at Kiamwangi AP Post**

During the year under review, Kshs.4,400,000 was disbursed to Kiamwangi AP Post project management committee for renovation of the police post. However, the payment was irregularly charged on emergency vote without justification on why the project was urgent, unforeseen and could not be delayed without harming the public interest as prescribed under section 8 of the NG-CDF Act, 2015. Further, contract for the works was awarded to M/s Egwithi Developers Ltd at contract sum of Kshs.4,499,300 out of which provisional sums of Kshs.400,000 relating to plumbing and electrical works was not itemized in the bill of quantity for the bidders to quote. In addition, original form of tender, notice of tender, tender opening minutes, tender evaluation report and award minutes, signed contract agreement, and completion certificate for the project were not provided for audit verification. Consequently, the propriety of the payment to Kiamwangi AP post of Kshs.4,400,000 could not be confirmed.

### **6. Construction of Classrooms- Githunguchu Primary School**

During the year under review, Gatundu South CDF committee disbursed an amount of Kshs.3,990,940 to Githunguchu Primary School project account vide payment voucher number 193 dated 8 June 2016, for construction of five (5) classrooms. The designs and

bill of quantities presented by the school indicated that Kshs.4 million would complete the project. However, the bill of quantities prepared by the District Quantity Surveyor and issued by District works officer was revised to cover construction of three (3) classrooms. In addition, notice of tender, tender opening minutes, evaluation report, award minutes, acceptance letter and a signed contract agreement were not provided for audit verification. As at the time of this audit, the contractor for the project been paid a total of Kshs.3,990,038. In the circumstances, the propriety of the expenditure on the project could not be confirmed.

#### **7. Construction of Classrooms at Gakunju Memorial School**

Records indicate that Gatundu South CDF had allocated Kshs.4,000,000 for construction of four classrooms at Gakunju Memorial School. During the year under review, Kshs.1,750,000 being first instalment was disbursed to the project account on 28 January, 2016.

However, expenditure returns, tender documents including notice of tender, tender opening minutes, evaluation report, tender award minutes, and a signed contract agreement, certificate of completion, payment vouchers and bank statements for the project were not provided for audit verification. In the circumstances, the propriety of Kshs.1,750,000 disbursed to the project during the year could not be confirmed.

#### **8. Construction of a Laboratory Complex at Muhoho High School**

The Gatundu South CDF allocated Kshs.10,000,000 for construction of laboratory complex at Muhoho High School in the financial year under review. Available information indicate that the contract for the laboratory complex was awarded to M/s Numerical Strength Limited at contract sum of Kshs.25,529,635 which is higher than the budget allocation for the project. Further, tender documents such as notice of tender, tender opening minutes, and evaluation report and signed contract agreement were not provided for audit verification. In addition, bill of quantities provided for audit included provisional sums totaling to Kshs.1,800,000 which was not itemized for the bidders to quote against. An audit inspection carried out in February 2017 showed that the substructure, superstructure and roofing had been completed, although the contractor was not on site and the project appeared abandoned.

Consequently, the propriety of the payment of Kshs.10,000,000 disbursed to the school during the year could not be confirmed.

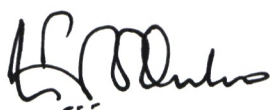
#### **9. Overall Budget Performance**

During the financial year 2015/2016, Gatundu South CDF received a total of Kshs.105,080,933 from the National Government Constituencies Development Fund Board against a budget of Kshs.125,779,196.45. Out of the total receipts for the year, the CDF incurred total expenditure of Kshs.94,019,948.50 equivalent to absorption rate of 75% as follows:



| Item                                | Budget Kshs.       | Actual Amounts Kshs. | Difference Kshs.  | Absorption Rate (%) |
|-------------------------------------|--------------------|----------------------|-------------------|---------------------|
| Receipts                            | 125,779,196        | 105,080,933          | 20,698,263        | 84                  |
| <b>Expenditure</b>                  |                    |                      |                   |                     |
| Use of Goods and Services           | 2,492,733          | 2,154,371            | 338,363           | 86                  |
| Compensation of Employees           | 8,455,403          | 5,381,838            | 3,073,565         | 64                  |
| Transfers to other Government Units | 76,493,650         | 61,845,840           | 14,647,810        | 81                  |
| Other Grants and transfers          | 37,837,410         | 24,637,900           | 13,199,510        | 65                  |
| Acquisition                         | 500,000            |                      | 500,000           | 0                   |
| <b>Total Expenditure</b>            | <b>125,779,196</b> | <b>94,019,949</b>    | <b>31,759,248</b> | <b>75</b>           |

Although Gatundu South Constituency development committee attributed low absorption of funds to delay by NG-CDF Board in releasing funds, the committee should utilize resources on priority areas to improve on service delivery to the residents of the constituency.



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

**Nairobi**


**8 September 2017**

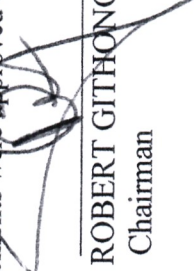
**Reports and Financial Statements  
For the year ended June 30, 2016**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2015-2016             | 2014-2015<br>Kshs     |
|---|------|-----------------------|-----------------------|
| <b>RECEIPTS</b>                         |      |                       |                       |
| Transfers from CDF board-AIEs' Received | 1    | 105,080,933.00        | 92,916,506.00         |
| Proceeds from Sale of Assets            | 2    | 0                     | -                     |
| Other Receipts                          | 3    | -                     | 536,754.95            |
| <b>TOTAL RECEIPTS</b>                   |      | <b>105,080,933.00</b> | <b>93,453,260.95</b>  |
| <b>PAYMENTS</b>                         |      |                       |                       |
| Compensation of employees               | 4    | 2,154,370.60          | 1,533,369.35          |
| Use of goods and services               | 5    | 5,381,837.90          | 8,176,801.80          |
| Transfers to Other Government Units     | 6    | 61,845,840.00         | 40,959,222.00         |
| Other grants and transfers              | 7    | 24,637,900.00         | 48,775,812.00         |
| Acquisition of Assets                   | 8    | 0                     | 854,807.00            |
| Other Payments                          | 9    | 0                     | -                     |
| <b>TOTAL PAYMENTS</b>                   |      | <b>94,019,948.50</b>  | <b>100,300,012.15</b> |
| <b>SURPLUS/DEFICIT</b>                  |      | <b>11,060,984.50</b>  | <b>(6,846,751.20)</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu South National Government Constituency Development Fund financial statements were approved on 11/09/2016 and signed by:


  
**DAVID KABERIA**  
 Fund Account Manager  
 P. O. BOX 203  
 C.D.F. GATUNDU SOUTH  
 ACCOUNT MANAGER  
 P.O. BOX 203, GATUNDU


  
**ROBERT GITHONGO KIBE**  
 Chairman

**V. STATEMENT OF ASSETS AND LIABILITIES**

|                                       | Note | 2015-2016<br>Kshs.   | 2014-2015<br>Kshs    |
|---------------------------------------|------|----------------------|----------------------|
| <b>FINANCIAL ASSETS</b>               |      |                      |                      |
| <b>Cash and Cash Equivalents</b>      |      |                      |                      |
| Bank Balances ( as per the cash book) | 10A  | 31,209,247.95        | 20,167,861.05        |
| Cash Balances (cash at hand)          | 10B  | 0                    | 0                    |
| Outstanding Imprests                  | 11   | 50,000.00            |                      |
| <b>TOTAL FINANCIAL ASSETS</b>         |      | <b>31,259,247.95</b> | <b>20,167,861.05</b> |
| <b>REPRESENTED BY</b>                 |      |                      |                      |
| Fund balance b/fwd 1st July...        | 13   | 20,167,861.05        | 27,044,612.25        |
| Surplus/Deficit for the year          |      | 11,060,984.50        | (6,846,751.20)       |
| Prior year adjustments                | 14   | 30,402.40            | (30,000.00)          |
| <b>NET LIABILITIES/ASSETS</b>         |      | <b>31,259,247.95</b> | <b>20,167,861.05</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu South National Government Constituency Development Fund financial statements were approved on 7/09/ 2016 and signed by:

  
**DAVID KABERIA MURUNGU**  
 Fund Account Manager  
 P. O. Box 213-01030, GATUNDU


  
**ROBERT GITONGO KIBE**  
 Chairman

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

**VI. STATEMENT OF CASHFLOW**

|  | 2015-2016             | 2014 - 2015           |
|--|-----------------------|-----------------------|
| 1 Receipts for operating income                      |                       |                       |
| 2 Transfers from CDF Board                           | 105,080,933.00        | 92,916,506            |
| 3 Other Receipts                                     | 536,755               | -                     |
| <b>Total Receipts</b>                                | <b>105,080,933.00</b> | <b>93,453,261.00</b>  |
| 4 <b>Payments for operating expenses</b>             |                       |                       |
| 5 Compensation of Employees                          | 2,154,370.60          | 1,533,369             |
| 6 Use of goods and services                          | 5,381,837.90          | 8,176,802             |
| 7 Transfers to Other Government Units                | 61,845,840.00         | 40,959,222            |
| 8 Other grants and transfers                         | 24,637,900.00         | 48,775,812            |
| 9 Other Payments                                     | 0                     | -                     |
| 10 <b>Total payments</b>                             | <b>94,019,948.50</b>  | <b>99,445,205.15</b>  |
| 11 <b>Adjusted for:</b>                              |                       |                       |
| 12 Adjustments during the year                       | 30,402.40             | (30,000)              |
| 13 <b>Net cash flow from operating activities</b>    | <b>11,091,386.90</b>  | <b>(6,021,944.15)</b> |
| <b>CASHFLOW FROM INVESTING<br/>ACTIVITIES</b>        |                       |                       |
| 14 Proceeds from Sale of Assets                      | 0                     | -                     |
| 15 Acquisition of Assets                             | 0                     | 854,807               |
| 16 <b>Net cash flows from Investing Activities</b>   | <b>0</b>              | <b>(854,807)</b>      |
| <b>NET INCREASE IN CASH AND CASH<br/>EQUIVALENT</b>  | <b>11,091,386.90</b>  | <b>(6,876,751.15)</b> |
| Cash and cash equivalent at BEGINNING of the<br>year | 20,167,861.05         | 27,044,612            |
| Cash and cash equivalent at END of the year          | 31,259,247.95         | 20,167,861.05         |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu South National Government Constituency Development Fund financial statements were approved on 7/09/2016 and signed by:

  
**DAVID KABERIA MURU**  
 Fund Account Manager

**NG - C.D.F. GATUNDU SOUTH  
 FUND ACCOUNT MANAGER**  
 P.O. BOX 213-01030, GATUNDU

  
**ROBERT GITHONGO KIBE**  
 Chairman

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

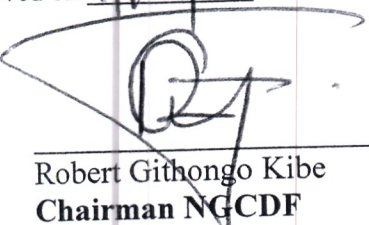
| Receipt/Expense Item                | Original Budget<br>a  | Adjustments<br>b     | Final Budget<br>c=a+b | Actual on Comparable Basis<br>d | Budget Utilisation Difference<br>e=c-d | % of Utilisation<br>f=d/c % |
|-------------------------------------|-----------------------|----------------------|-----------------------|---------------------------------|--|-----------------------------|
| <b>RECEIPTS</b>                     |                       |                      |                       |                                 |  |                             |
| Transfers from CDF Board            | 102,080,933.00        | 23,698,263.45        | 125,779,196.45        | 125,279,196.45                  | 500,000.00                             | 99.6%                       |
| Proceeds from Sale of Assets        | -                     | -                    | -                     | -                               | -                                      |                             |
| Other Receipts                      | -                     | -                    | -                     | -                               | -                                      |                             |
| <b>TOTALS</b>                       | <b>102,080,933.00</b> | <b>23,698,263.45</b> | <b>125,779,196.45</b> | <b>125,279,196.45</b>           | <b>500,000.00</b>                      | <b>99.6%</b>                |
| <b>PAYMENTS</b>                     |                       |                      |                       |                                 |  |                             |
| Compensation of Employees           | 1,998,400.00          | 494,333.40           | 2,492,733.40          | 2,154,370.60                    | 338,362.80                             | 86.4%                       |
| Use of goods and services           | 6,688,884.00          | 1,766,519.05         | 8,455,403.05          | 5,381,837.90                    | 3,073,565.15                           | 63.6%                       |
| Transfers to Other Government Units | 59,000,000.00         | 17,493,650.00        | 76,493,650.00         | 61,845,840.00                   | 14,647,810.00                          | 80.9%                       |
| Other grants and transfers          | 33,893,649.00         | 3,943,761.00         | 37,837,410.00         | 24,637,900.00                   | 13,199,510.00                          | 65.1%                       |
| Acquisition of Assets               | 500,000.00            | -                    | 500,000.00            | -                               | 500,000.00                             | 0.0%                        |
| <b>TOTALS</b>                       | <b>102,080,933.00</b> | <b>23,698,263.45</b> | <b>125,779,196.45</b> | <b>94,019,948.50</b>            | <b>31,759,247.95</b>                   | <b>74.7%</b>                |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
GATUNDU SOUTH CONSTITUENCY**


**Reports and Financial Statements  
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- (a) All our revenue was a disbursement from the National Government Constituencies Development Fund Board.
- (b) All category of spending during the financial year were above 50% except acquisition of assets which was zero at close of the financial year but at the time of the report the asset were procured 100%.
1. Use of goods and services was 63.6% since the committee allowances were not being paid during the 3months transition period.
  2. Other grants and transfers was 65.1% since **Ksh.25,580,933** was received on 24/6/2016 just 6 days to the closure of the financial year.

The Gatundu South National Government Constituency Development Fund financial statements were approved on 7/09 2016 and signed by:

  
Robert Githongo Kibe  
Chairman NGCDF

**NG – C.D.F GATUNDU SOUTH  
FUND ACCOUNT MANAGER  
P. O. Box 213-01030, GATUNDU**

  
Date:.....Sign:.....  
David Kaberia Murungi  
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
GATUNDU SOUTH CONSTITUENCY**

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

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**II. 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 CONSTITUENCY DEVELOPMENT FUND –  
GATUNDU SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

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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, 2016.



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
GATUNDU SOUTH CONSTITUENCY**

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

| I. STATEMENTS    |  | NOTES TO THE FINANCIAL STATEMENTS |                    |
|------------------|--|-----------------------------------|--------------------|
| <b>GFS CODES</b> |  |                                   |                    |
|                  | <b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>          |                                   |                    |
|                  | <b>Description</b>   | <b>2015-2016</b>                  | <b>2014 - 2015</b> |
| <b>1330407</b>   | Normal Allocation  |                                   | <b>Kshs</b>        |
|                  | A796237  | 3,500,000.00                      | 48,208,253         |
|                  | A 724081   | 30,000,000.00                     | 44,708,253         |
|                  | A796468  | 10,000,000.00                     |                    |
|                  | A 820725   | 11,000,000.00                     |                    |
|                  | A 825599   | 25,000,000.00                     |                    |
|                  | A 825754   | 25,580,933.00                     |                    |
|                  |  |                                   |                    |
| <b>1330408</b>   | Conditional grants   | 0                                 | -                  |
|                  |  |                                   |                    |
| <b>1330409</b>   | Receipt from other Constituency                            | 0                                 | -                  |
|                  | <b>TOTAL</b>   | <b>105,080,933.00</b>             | <b>92,916,506</b>  |
|                  |  |                                   |                    |
| <b>3510000</b>   | <b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>        |                                   |                    |
|                  | <b>Description</b>   | <b>2015-2016</b>                  | <b>2014 - 2015</b> |
|                  |  |                                   | <b>Kshs</b>        |
| <b>3510202</b>   | Receipts from the Sale of Buildings                        |                                   |                    |
| <b>3510601</b>   | Receipts from the Sale of Vehicles and Transport Equipment |                                   |                    |
| <b>3510801</b>   | Receipts from the Sale Plant Machinery and Equipment       |                                   |                    |
| <b>3510803</b>   | Receipts from the Sale of office and general equipment     |                                   |                    |
|                  | <b>Total</b>   | 0                                 | -                  |
|                  |  |                                   |                    |
| <b>1400000</b>   | <b>3 OTHER RECEIPTS</b>                                    |                                   |                    |
|                  | <b>Description</b>   | <b>2015-2016</b>                  | <b>2014 - 2015</b> |
|                  |  |                                   | <b>Kshs</b>        |
| <b>1410107</b>   | Interest Received  |                                   | -                  |
| <b>1410405</b>   | Rents  |                                   | -                  |



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
KATUNDU SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|                |   |                     |                     |
|----------------|---|---------------------|---------------------|
| 1420601        | Sale of tender documents                                  |                     | 167,000             |
| 1450207        | Other Receipts Not Classified Elsewhere (specify)         | -                   | 369,755             |
|                | <b>Total</b>  | -                   | <b>536,755</b>      |
| <b>2110000</b> | <b>4 COMPENSATION OF EMPLOYEES</b>                        |                     |                     |
|                | <b>Description</b>  | <b>2015-2016</b>    | <b>2014 - 2015</b>  |
|                |   |                     | <b>Kshs</b>         |
| 2110201        | Basic wages of contractual employees                      | 1,293,843.80        | 1,321,933 .00       |
| 2110202        | Basic wages of casual labour                              | 0                   | -                   |
|                | <b>Personal allowances paid as part of salary</b>         |                     |                     |
| 2110301        | House allowance   | 0                   | -                   |
| 2110314        | Transport allowance                                       | 0                   | -                   |
| 2110320        | Leave allowance   | 0                   | -                   |
| 2110326        | Other personnel payments                                  | 439,617.80          | 55,000              |
| 2120101        | Employer contribution to NSSF                             | 69,018.00           | 21,600              |
| 2710120        | Gratuity  | 351,891.00          | 134,836             |
|                | <b>Total</b>  | <b>2,154,370.60</b> | <b>1,533,369.00</b> |
| <b>2200000</b> | <b>5 USE OF GOODS AND SERVICES</b>                        |                     |                     |
|                | <b>Description</b>  | <b>2015-2016</b>    | <b>2014 - 2015</b>  |
|                |   |                     | <b>Kshs</b>         |
| 2210100        | Utilities, supplies and services                          | 110,553.90          | 31,466              |
| 2210104        | Office rent   |                     | -                   |
| 2210200        | Communication, supplies and services                      |                     | 74,530              |
| 2210300        | Domestic travel and subsistence                           |                     | 139,350             |
| 2210500        | Printing, advertising and information supplies & services |                     | -                   |
| 2210600        | Rentals of produced assets                                |                     | -                   |
| 2210700        | Training expenses   |                     | -                   |
| 2210800        | Hospitality supplies and services                         |                     | -                   |
| 2210802        | Other committee expenses                                  | 609,190.00          | 3,966,000           |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
GATUNDU SOUTH CONSTITUENCY**

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

|                |  |                      |                    |
|----------------|--|----------------------|--------------------|
| 2210809        | Committee allowance  | 3,612,000.00         | 2,538,500          |
| 2210900        | Insurance costs  |                      | -                  |
| 2211000        | Specialized materials and services                           |                      | -                  |
| 2211100        | Office and general supplies and services                     | 714,094.00           | 229,750            |
| 2211200        | Fuel ,oil & lubricants                                       | 336,000.00           | 647,550            |
| 2211300        | Other operating expenses                                     |                      | 276,040            |
| 2220100        | Routine maintenance – vehicles and other transport equipment |                      | 273,616            |
| 2220200        | Routine maintenance – other assets                           |                      | -                  |
|                |  |                      | -                  |
|                | <b>Total</b>   | <b>5,381,837.90</b>  | <b>8,176,802</b>   |
|                |  |                      |                    |
|                |  |                      |                    |
| <b>2630200</b> | <b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>               |                      |                    |
|                |  |                      |                    |
|                | <b>Description</b>   | <b>2015-2016</b>     | <b>2014 - 2015</b> |
|                |  |                      | <b>Kshs</b>        |
| 2630204        | Transfers to Primary schools                                 | 21,334,190.00        | 27,687,931         |
| 2630205        | Transfers to Secondary schools                               | 35,011,650.00        | 5,638,532          |
| 2630206        | Transfers to Tertiary institutions                           | 5,000,000.00         | 150,000            |
| 2630207        | Transfers to Health institutions                             | 500,000.00           | 7,482,759          |
|                | <b>TOTAL</b>   | <b>61,845,840.00</b> | <b>40,959,222</b>  |
|                |  |                      |                    |
| <b>2640000</b> | <b>7 OTHER GRANTS AND OTHER PAYMENTS</b>                     |                      |                    |
|                |  |                      |                    |
|                | <b>Description</b>   | <b>2015-2016</b>     | <b>2014 - 2015</b> |
|                |  |                      | <b>Kshs</b>        |
| 2640101        | Bursary -Secondary   | 3,968,300.00         | 12,059,890         |
| 2640102        | Bursary -Tertiary  | 4,351,550.00         | 6,765,400          |
| 2640104        | Bursary-Special schools                                      | 0                    | 667,598            |
| 2640105        | Mocks & CAT  | 3,748,370.00         | 1,990,916          |
| 2640504        | water  | 0                    | -                  |



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
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**Reports and Financial Statements**

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

|                |  |                      |                   |
|----------------|--|----------------------|-------------------|
| 2640505        | Others   | 2,000,000.00         | 4,000,000         |
| 2640506        | Electricity projects                                     | 0                    | -                 |
| 2640507        | Security   | 4,500,000.00         | 3,000,000         |
| 2640508        | Roads  | 0                    | -                 |
| 2640509        | Sports   | 596,800.00           | 11,868,414        |
| 2640510        | Environment  | -                    | 1,928,330         |
| 2640200        | Emergency Projects (specify)                             | 5,472,880.00         | 6,495,264         |
|                | <b>Total</b>   | <b>24,637,900.00</b> | <b>48,775,812</b> |
| <b>3100000</b> | <b>8 ACQUISITION OF ASSETS</b>                           |                      |                   |
|                | <b><u>Non Financial Assets</u></b>                       | <b>2015-2016</b>     | <b>2014- 2015</b> |
|                |  |                      | <b>Kshs</b>       |
| 3110102        | Purchase of Buildings                                    |                      | -                 |
| 3110202        | Construction of Buildings                                |                      | 563,277           |
| 3110302        | Refurbishment of Buildings                               |                      | 32,170            |
| 3110701        | Purchase of Vehicles                                     |                      | -                 |
| 3110704        | Purchase of Bicycles & Motorcycles                       |                      | -                 |
| 3110801        | Overhaul of Vehicles                                     |                      | -                 |
| 3111001        | Purchase of Office furniture and fittings                |                      | -                 |
| 3111002        | Purchase of computers ,printers and other IT equipment's |                      | 102,000           |
| 3111005        | Purchase of photocopier                                  |                      | -                 |
| 3111009        | Purchase of other office equipment's                     |                      | 157,360           |
| 3111112        | Purchase of soft ware                                    |                      | -                 |
| 3130101        | Acquisition of Land                                      |                      | -                 |
|                | <b>Total</b>   | <b>0</b>             | <b>854,807</b>    |
|                | <b>9. Other Payments</b>                                 |                      |                   |
|                | specify  |                      | -                 |
|                | specify  |                      | -                 |
|                | specify  |                      | -                 |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
GAUNDU SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

|  |                      |                    |   |
|--|----------------------|--------------------|---|
| <b>TOTAL</b>                                       |                      | 0                  | - |
|  |                      |                    |   |
| <b>10A: Bank Balances (cash book bank balance)</b> |                      |                    |   |
|  |                      |                    |   |
| <b>Name of Bank, Account No. &amp; currency</b>    | <b>2015-2016</b>     | <b>2014 - 2015</b> |   |
|  | <b>Kshs</b>          | <b>Kshs</b>        |   |
|  | <b>(30/6/2016)</b>   | <b>(30/6/2015)</b> |   |
| <i>EQUITY BANK GAUNDU ACC NO.0660261950170</i>     | 31,209,247.95        | 20,167,861         |   |
|  |                      | -                  |   |
|  |                      | -                  |   |
| <b>Total</b>                                       | <b>31,209,247.95</b> | <b>20,167,861</b>  |   |
|  |                      |                    |   |
|  |                      |                    |   |
| <b>10B: CASH IN HAND)</b>                          |                      |                    |   |
|  |                      |                    |   |
|  | <b>2015-2016</b>     | <b>2014 - 2015</b> |   |
|  |                      | <b>Kshs</b>        |   |
|  |                      | <b>(30/6/2015)</b> |   |
| Location 1   |                      | -                  |   |
| <b>Total</b>                                       |                      | -                  |   |
|  |                      |                    |   |
| [Provide cash count certificates for each]         |                      |                    |   |



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
 ATUNDU SOUTH CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

| <b>11 OUTSTANDING IMPRESTS</b> |  |                           |                     |                            |
|--------------------------------|--|---------------------------|---------------------|----------------------------|
|                                | <i>Name of Officer</i>                 | <i>Date imprest taken</i> | <i>Amount Taken</i> | <i>Balance (30/6/2016)</i> |
|                                |  |                           | <i>Kshs</i>         | <i>Kshs</i>                |
|                                | <b>Oltetia ole Iemein</b> –Former FAM. | 18/02/2016                | 50,000.00           | 50,000.00                  |
|                                | <i>Total</i>                           |                           |                     | <b>50,000.00</b>           |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
 VINDU SOUTH CONSTITUENCY  
 Reports and Financial Statements  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. BALANCES BROUGHT FORWARD**

|               | <b>2015 - 2016</b>   | <b>2014 - 2015</b>   |
|---------------|----------------------|----------------------|
|               | <b>Kshs</b>          | <b>Kshs</b>          |
| Bank accounts | 20,198,263.45        | 27,044,612.00        |
| Cash in hand  | -                    | -                    |
| Imprest       | -                    | -                    |
| <b>Total</b>  | <u>20,198,263.45</u> | <u>27,044,612.00</u> |

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

|                                      | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|--------------------------------------|--------------------|--------------------|
|                                      | <b>Kshs</b>        | <b>Kshs</b>        |
| Bank accounts ( Cash Book Undercast) | 30,402.40          | (30,000.00)        |
| Cash in hand                         | 0                  | -                  |
| Imprest                              | 0                  | -                  |
| <b>Total</b>                         | <u>30,402.40</u>   | <u>(30,000.00)</u> |
|                                      | <u>30,402.40</u>   | <u>(30,000.00)</u> |

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
 A NDU SOUTH CONSTITUENCY  
 Reports and Financial Statements  
 for the year ended June 30, 2016**

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | 2015- 2016<br>Kshs | 2014 - 2015<br>Kshs |
|-----------------------------|--------------------|---------------------|
| Construction of buildings   | xxx                | xxx                 |
| Construction of civil works | xxx                | xxx                 |
| Supply of goods             | xxx                | xxx                 |
| Supply of services          | xxx                | xxx                 |
|                             | <b>xxx</b>         | <b>xxx</b>          |

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

|                       | Kshs       | Kshs       |
|-----------------------|------------|------------|
| Senior management     | xxx        | xxx        |
| Middle management     | xxx        | xxx        |
| Unionisable employees | xxx        | xxx        |
| Others (specify)      | xxx        | xxx        |
|                       | <b>xxx</b> | <b>xxx</b> |

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

|   | Kshs                 | Kshs       |
|---|----------------------|------------|
| Amounts due to other Government entities (see attached list)        | 12,550,000.00        | xxx        |
| Amounts due to other grants and other transfers (see attached list) | 15,533,680.00        | xxx        |
| Others (specify)  | xxx                  | xxx        |
|   | <b>28,083,680.00</b> | <b>xxx</b> |

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

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

| Supplier of Goods or Services      | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2015 | Outstanding Balance 2014 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
|                                    | a               | b               | c                   | d=a-c                    |                          |          |
| <b>Construction of buildings</b>   |                 |                 |                     |                          |                          |          |
| 1.                                 |                 |                 |                     |                          |                          |          |
| 2.                                 |                 |                 |                     |                          |                          |          |
| 3.                                 |                 |                 |                     |                          |                          |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                          |                          |          |
| <b>Construction of civil works</b> |                 |                 |                     |                          |                          |          |
| 4.                                 |                 |                 |                     |                          |                          |          |
| 5.                                 |                 |                 |                     |                          |                          |          |
| 6.                                 |                 |                 |                     |                          |                          |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                          |                          |          |
| <b>Supply of goods</b>             |                 |                 |                     |                          |                          |          |
| 7.                                 |                 |                 |                     |                          |                          |          |
| 8.                                 |                 |                 |                     |                          |                          |          |
| 9.                                 |                 |                 |                     |                          |                          |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                          |                          |          |
| <b>Supply of services</b>          |                 |                 |                     |                          |                          |          |
| 10.                                |                 |                 |                     |                          |                          |          |
| 11.                                |                 |                 |                     |                          |                          |          |
| 12.                                |                 |                 |                     |                          |                          |          |
| <b>Sub-Total</b>                   |                 |                 |                     |                          |                          |          |
| <b>Grand Total</b>                 |                 |                 |                     |                          |                          |          |

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**CONSTITUENCY**

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

**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                    |                          |          |
| <b>Senior Management</b>     |           |                 |                         |                     |                          |                          |          |
| 1.                           |           |                 |                         |                     |                          |                          |          |
| 2.                           |           |                 |                         |                     |                          |                          |          |
| 3.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Middle Management</b>     |           |                 |                         |                     |                          |                          |          |
| 4.                           |           |                 |                         |                     |                          |                          |          |
| 5.                           |           |                 |                         |                     |                          |                          |          |
| 6.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Unionisable Employees</b> |           |                 |                         |                     |                          |                          |          |
| 7.                           |           |                 |                         |                     |                          |                          |          |
| 8.                           |           |                 |                         |                     |                          |                          |          |
| 9.                           |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Others (specify)</b>      |           |                 |                         |                     |                          |                          |          |
| 10.                          |           |                 |                         |                     |                          |                          |          |
| 11.                          |           |                 |                         |                     |                          |                          |          |
| 12.                          |           |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>             |           |                 |                         |                     |                          |                          |          |
| <b>Grand Total</b>           |           |                 |                         |                     |                          |                          |          |

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

| Name   | Brief Transaction Description | Original Amount      | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Comments |
|--|-------------------------------|----------------------|-------------------------|---------------------|--------------------------|----------|
|  | a                             | b                    | c                       | d=a-c               |                          |          |
| <b>Amounts due to other Government entities</b>        |                               |                      |                         |                     |                          |          |
| 1.Gatundu Technical College                            |                               | 10,000,000.00        |                         | 5,000,000.00        | 5,000,000.00             |          |
| 2.Kahugu-ini Secondary School                          |                               | 6,550,000.00         |                         | Nil                 | 6,550,000.00             |          |
| 3.Kiamugo Primary School                               |                               | 1,000,000.00         |                         | Nil                 | 1,000,000.00             |          |
|  | <b>Sub-Total</b>              | <b>12,550,000.00</b> |                         |                     | <b>12,550,000.00</b>     |          |
| <b>Amounts due to other grants and other transfers</b> |                               |                      |                         |                     |                          |          |
| 4.Bursary Secondary Schools                            |                               | 6,044,000.00         |                         |                     | 6,044,000.00             |          |
| 5.Bursary Tertiary Schools                             |                               | 2,373,133.00         |                         |                     | 2,373,133.00             |          |
| 6.MOCKS/CATS   |                               | 2,203,765.00         |                         |                     | 2,203,765.00             |          |
| 7.Constituency Sports Tournament                       |                               | 934,414.00           |                         |                     | 934,414.00               |          |
| 8.Constituency Environment activities                  |                               | 578,601.00           |                         |                     | 578,601.00               |          |
| 9.Thalara AP Camp                                      |                               | 200,000.00           |                         |                     | 200,000.00               |          |
| 10.Mutati A p Camp                                     |                               | 600,000.00           |                         |                     | 600,000.00               |          |
| 11.Nembu AP Post                                       |                               | 400,000.00           |                         |                     | 400,000.00               |          |

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

| Name   | Brief Transaction Description | Original Amount      | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Comments |
|--|-------------------------------|----------------------|-------------------------|---------------------|--------------------------|----------|
| 12.Kahugu-ini AP Post                        |                               | 200,000.00           |                         |                     | 200,000.00               |          |
| 13.Emergency                                 |                               | 299,767.00           |                         |                     | 299,767.00               |          |
| 14.Gatundu land registry                     |                               | 700,000.00           |                         |                     | 700,000.00               |          |
| 15.Gatundu youth empowerment -Sewing machine |                               | 500,000.00           |                         |                     | 500,000.00               |          |
| 16.Office equipment's                        |                               | 500,000.00           |                         |                     | 500,000.00               |          |
| <b>Sub-Total</b>                             |                               | <b>15,533,680.00</b> |                         |                     | <b>15,533,680.00</b>     |          |
| <b>Grand Total</b>                           |                               | <b>28,083,680.00</b> |                         |                     | <b>28,083,680.00</b>     |          |

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**COUNCIL/COMMISSION**

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

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| Asset class                                  | Historical Cost<br>(Kshs)<br>2015/16 | Historical Cost<br>(Kshs)<br>2014/15 |
|--|--------------------------------------|--------------------------------------|
| Land   | 0                                    | 0                                    |
| Buildings and structures                     | 10,259,410                           | 10,259,410                           |
| Transport equipment                          | 3,094,999                            | 3,094,999                            |
| Office equipment, furniture and fittings     | 1,341,260                            | 1,341,260                            |
| ICT Equipment, Software and Other ICT Assets | 381,640                              | 149,640                              |
| Other Machinery and Equipment                | 7070                                 | 7068                                 |
| Heritage and cultural assets                 |                                      |                                      |
| Intangible assets                            |                                      |                                      |
| <b>Total</b>                                 | <b>15,084,377</b>                    | <b>14,852,377</b>                    |

Prepared by:

*DA* 7/09/2016

**DAVID KABERIA MURUNGI**

**Fund Account Manager**

**NG-CDF Gatundu South**

NG - C.D.F. GATUNDU SOUTH  
FUND ACCOUNT MANAGER  
P. O. Box 213-01030, GATUNDU

Date: .....

Sign: .....

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