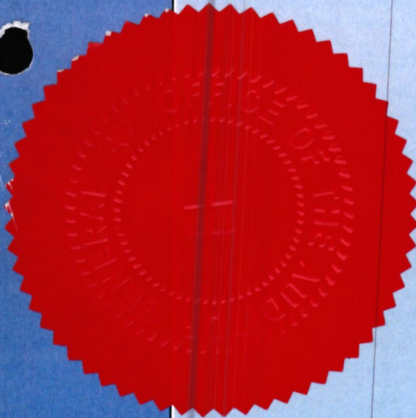


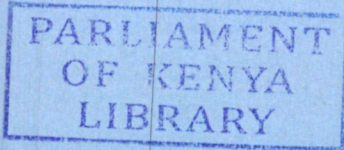
REPUBLIC OF KENYA



*Paper Laid*  
*By Hon. Aden Duale, MP*  
*(Laid) on Thursday 12.10.2017*  
*(pm)*



OFFICE OF THE AUDITOR-GENERAL



# REPORT

OF

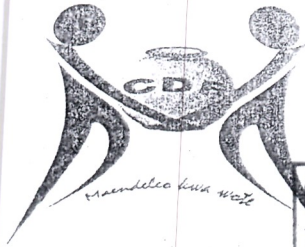
THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED  
30 JUNE 2016





OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100 NAIROBI

30 JUN 2017

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
KABETE 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)

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

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Table of Content

Page

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II.	FORWARD BY THE CABINET SECRETARY .....	3
III.	STATEMENT OF NG 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 .....	Error! Bookmark not defined.
IX.	NOTES TO THE FINANCIAL STATEMENTS.....	26

## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The *National government Constituencies Development Fund (NG-CDF)* was established under the Constituencies Development Fund (CDF) Act, 2003 amended in 2007 and repealed by the CDF Act of 2013.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 CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

### (b) Key Management

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

- i. NG-Constituencies Development Fund Board (NG-CDFB)
- ii. NG-Constituency Development Fund Committee (NG-CDFC)

### (c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Isabella N Mwangi
3.	Accountant	Harrison Rioba
4.		

### (d) Fiduciary Oversight Arrangements

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

### (e) NAIROBI CDF Headquarters

P.O. Box 46682-00100  
HAILLE SELASIE AVENUE  
UHURU HIGHWAY  
Nairobi, KENYA



**(f) KABETE NG-CDF Contacts**

Telephone: (254) 0722 297710  
E-mail: [inwangi@cdf.go.ke](mailto:inwangi@cdf.go.ke)  
Website: [www.kabete-constituency.co.ke](http://www.kabete-constituency.co.ke)

**(g) KABETE NG CDF Bankers**

1. EQUITY BANK  
KIKUYU BRANCH  
P.O. BOX 1707-00902  
KIKUYU

**(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

II. FORWARDED BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE (NG-CDFC)

Budget performance against actual amounts for current year

The performance for the year is above average marked by completion of most projects started within the financial year.

Key achievements

Improvement of Kingero Police Post to make it a Police division hence providing important security services to the common Mwananchi on the ground.

Refurbishment of a chief's office (Kiahuria) to turn it into a Sub county Headquarters resulting in improvement on delivery of key Government services to the locals. Consequently The Kabete SubCounty has a Deputy County Commissioner.

Refurnishment of most Primary schools to enhance learning environment.

Also Construction and furnishing of chief's offices and Administration Police housing thus improving security in the constituency.

Emerging issues:

Need for continuous training by the NG CDF Board on technical areas like procurement procedures, interpretation of Bills of quantities and The Legal Aspects.

Sign

  
CHAIRMAN NG CDFC



III. STATEMENT OF NG CDF MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the **KABETE *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 *NG-CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NG-CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the **KABETE *NG-CDF*** accepts responsibility for the *NG-CDF* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF*'s financial statements give a true and fair view of the state of *NG-CDF*'s transactions during the financial year ended June 30, 2016, and of the *NG-CDF*'s financial position as at that date. The Accounting Officer in charge of the **KABETE *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 **KABETE *NG-CDF*** confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF* 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* 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 09<sup>th</sup>/09/2016.

  
Fund Account Manager

  
Chairman NG-CDFC





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KABETE 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 - Kabete Constituency set out on pages 5 to 23, which comprise the statement of 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 the 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

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



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 qualified audit opinion.

### **Basis for Qualified Opinion**

#### **Receipts from NG-CDF Board**

The statement of receipts and payments for the year ended 30 June 2016 reflects receipts from National Government Constituencies Development Fund (NG-CDF) Board of Kshs.147,280,964. However, the summary statement of appropriation; recurrent and development combined indicates actual receipts of Kshs.154,559,677 during the year under review resulting in unreconciled and unexplained variance of Kshs.7,278,713. Consequently, the accuracy and completeness of transfers from NG-CDF Board of Kshs.147,280,964 for the year under review cannot be confirmed.

#### **Qualified Opinion**

In my opinion, except for the effect of the matter 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 – Kabete 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. Budget Performance Analysis**

During the financial year under review, Kabete CDF received a total of Kshs.147,280,964 from the National Government Constituencies Development Fund Board against a budget of Kshs.157,059,677 or 94% of the budget. Out of the total receipts, an amount of Kshs.112,457,094 was spent during the year resulting in under-expenditure of Kshs.34,823,870, equivalent to an absorption rate of 72% as follows:

<b>Item</b>	<b>2015/2016 Budget - Kshs.</b>	<b>2015/2016 Actual Amounts - Kshs.</b>	<b>Difference Kshs.</b>	<b>Actual as % of Budget</b>
Receipts	157,059,677	147,280,964	9,778,713	94%
<b>Expenditure</b>				
Compensation of Employees	860,000	804,821	55,179	94%
Use of Goods and	9,260,439	6,212,539	3,047,900	67%

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



Services				
Transfers to other Government Units	43,179,644	23,985,363	19,194,281	56%
Other Grants and transfers	82,822,494	78,203,354	4,619,140	94%
Acquisition	21,000,000	3251017	17,748,983	15%
<b>Total Expenditure</b>	<b>157,122,577</b>	<b>112,457,094</b>	<b>44,665,483</b>	<b>72%</b>

The Kabete Constituency development Committee attributed the low rate of absorption of funds to delay by the NG-CDF Board in releasing funds and delay in enactment of the NG-CDF Act, 2015.

## 2. Unauthorized Reallocation of Funds-Kanyango-Kaingaini Bridge


Included in Note 7 to the financial statements in relation to other grants and other payments balance of Kshs.78,203,354 is an amount of Kshs.1,500,000 in respect of road projects.

Records presented for audit review indicate that the amount was originally allocated for the construction of Kanyango-Kaingaini bridge. However, the amount was reallocated to pay eight land owners for purchase of road way-leave to connect Kanyango and Kaingaini areas. The CDF committee however did not provide documentary evidence indicating that a request for the reallocation of the funds was submitted to the NG-CDF Board as required under Section 30 of the NG-CDF Act, 2015. The CDF committee therefore breached the law by reallocating funds without approval by the NG-CDF Board.

## 3. Unauthorized use of Emergency Reserve

Also included under Note 7 to the financial statements are other grants and other payments expenditure on emergency projects totaling Kshs.8,858,472 out of which Kshs.1,849,546 was in respect of repair of various roads, purchase of furniture, construction of an ablution block and replacement of asbestos sheets at Wangige market. These projects however could have been funded within the normal budget process as the projects were not justified as urgent and unforeseen needs as prescribed in Section 8(2) of the NG-CDF Act, 2015. Further, the approval of the Board was not obtained before the payments were made. In the circumstances, the propriety of the emergency expense of Kshs.1,849,546 incurred during the year under review cannot be confirmed.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

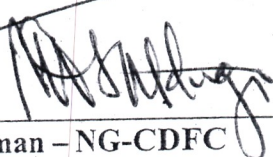
**12 September 2017**



IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	147,280,964.00	88,459,737.20
Proceeds from Sale of Assets	2		
Other Receipts	3	63,000.00	29,000.00
<b>TOTAL RECEIPTS</b>		<b>147,343,964.00</b>	<b>88,488,737.20</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	804,821.00	437,079.00
Use of goods and services	5	6,212,539.00	1,998,392.00
Committee Expenses	6	-	5,843,528.00
Transfers to Other Government Units	7	23,985,363.00	12,284,300.00
Other grants and transfers	8	78,203,354.00	64,971,472.10
Social Security Benefits	9	-	14,800.00
Acquisition of Assets	10	3,251,017.00	1,143,522.00
Other Payments	11		
<b>TOTAL PAYMENTS</b>		<b>112,457,094.00</b>	<b>86,693,03.10</b>
<b>SURPLUS/DEFICIT</b>		<b>34,886,869.00</b>	<b>1,795,644.10</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE NG-CDF financial statements were approved on 09/09/2016 and signed by:

  
 Chairman – NG-CDFC

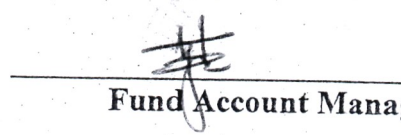
  
 Fund Accounts Manager

CONSTITUENCY  
 Reports and Financial Statements  
 for the year ended June 30, 2016  
 V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	42,165,583.00	7,278,714.30
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C		
<b>TOTAL FINANCIAL ASSETS</b>		<b>42,165,583.00</b>	<b>7,278,714.30</b>
<b>REPRESENTED BY :</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	<b>7,278,713.00</b>	<b>5,483,070.20</b>
<b>Surplus/Deficit for the year</b>			
<b>Prior year adjustments</b>	<b>14</b>	<b>34,886,869.00</b>	<b>1,795,644.10</b>
<b>NET FINANCIAL POSITION</b>		<b>42,165,583.00</b>	<b>7,278,713.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KABETE NG-CDF financial statements were approved on 09/09/2016 and signed by:

  
 Chairman – NG-CDFC

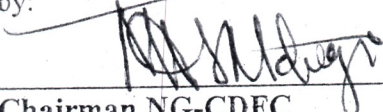
  
 Fund Account Manager

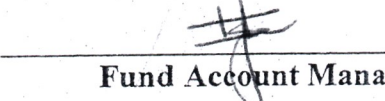


VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from NG CDF Board	1	147,280,964.0	88,459,737.20
Other Receipts	3	63,000.00	29,000.00
		<b>147,343,964.0</b>	<b>88,488,737.20</b>
Payments for operating expenses			
Compensation of Employees	4	804,821.00	437,079.00
Use of goods and services	5	6,212,539.00	1,998,392.00
Committee Expenses	6	-	5,843,528.00
Transfers to Other Government Units	7	23,985,363.00	12,284,300.00
Other grants and transfers	8	78,203,354.00	64,971,472.10
Social Security Benefits	9	0	14,800.00
Other Payments	11	0.00	0.00
<b>Adjusted for:</b>			
Adjustments during the year		0.00	0.00
		<b>109,206,077.0</b>	<b>84,692,171.00</b>
<b>Net cash flow from operating activities</b>		<b>38,137,886.00</b>	<b>3,796,566.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	10	3,251,017.00	2,000,922.00
<b>Net cash flows from Investing Activities</b>		<b>3,251,017.00</b>	<b>2,000,922.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>34,886,869.00</b>	<b>1,795,644.20</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>7,278,713.00</b>	<b>5,483,070.00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>42,165,583.00</b>	<b>7,278,714.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **KABETE NG-CDF** financial statements were approved on **09/09/2016** and signed by:

  
 Chairman NG-CDFC

  
 Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	101,734,768.00	55,324,909.00	157,059,677.00	154,559,677.00	2,500,000.00	98.4%
Proceeds from Sale of Assets		63,000.00	63,000.00	63,000.00	-	
Other Receipts	101,734,768.00	55,387,909.00	157,122,677.00	154,622,677.00	2,500,000.00	98.4%
					0.00	
<b>PAYMENTS</b>						
Compensation of Employees	860,000.00	-	860,000.00	804,821.00	55,179.00	93.6%
Use of goods and services	8,296,129.00	964,310.00	9,260,439.00	6,212,539.00	3,047,900.00	67.1%
Transfers to Other Government Units	22,000,000.00	21,179,644.36	43,179,644.00	23,985,363.00	19,194,281.00	55.5%
Other grants and transfers	50,578,639.00	32,243,954.64	82,822,594.00	78,203,354.00	4,619,240.00	94.4%
Acquisition of Assets	20,000,000.00	1,000,000.00	21,000,000.00	3,251,017.00	17,748,983.00	15.5%
Other Payments						
<b>TOTALS</b>	<b>101,734,768.00</b>	<b>55,387,909.00</b>	<b>157,122,677.00</b>	<b>112,457,094.00</b>	<b>44,665,583.00</b>	<b>71.6%</b>

Note

- i. Funds set aside for construction of NG CDF office were not utilised. County Government raised an issue with ownership of land earmarked for the project hence stalling the implementation of the project.

The KABETE NG CDF financial statements were approved on 09/09/2016 and signed by:



Chairman NG-CDF



Fund Account Manager



## I. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

5. **Pending bills**

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

6. **Budget**

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

7. **Comparative figures**

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

8. **Subsequent events**

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



II. NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS FROM NG-CDF Board			
	AIE NO 796196	24,023,097.75	
	AIE NO 796209	24,023,097.75	20,413,541.80
	AIE NO 796422	20,000,000.00	20,000,000.00
	AIE NO 820879	11,000,000.00	22,723,097.75
	AIE NO 820878	20,000,000.00	14,713,858.65
	AIE NO 825561	25,000,000.00	10,609,239.00
	AIE NO 825674	23,234,768.00	
<b>TOTAL</b>		<b>147,280,964.00</b>	<b>88,459,737.20</b>

NOTE 2. PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
<b>Total</b>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 3. OTHER RECEIPTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents	63,000.00	29,000.00
Other Receipts Not Classified Elsewhere		
<b>Total</b>	<b>63,000.00</b>	<b>29,000.00</b>

NOTE 4. COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	711,141.00	437,079.00
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		
Other personnel payments		
Employer contribution to NSSF	93,680.00	14,800.00
<b>Total</b>	<b>804,821.00</b>	<b>451,879.00</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	1,274,938.00	
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services	857,183.00	1,727,001.39
Other operating expenses	401,159.00	271,391.00
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
Committee expenses	2,984,259.00	1,928,364.00
Committee allowances	695,000.00	3,916,164.00
<b>Total</b>	<b>6,212,539.00</b>	<b>7,842,920.00</b>

AS TO THE FINANCIAL STATEMENTS (Continued)

NOTE 6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools (see attached list)	16,632,211.00	1,705,720.00
Transfers to secondary schools (see attached list)	6,900,000.00	3,600,000.00
Transfers to tertiary institutions (see attached list)	-	1,800,180.00
Transfers to health institutions (see attached list)	453,152.00	4,320,000.00
<b>TOTAL</b>	<b>23,985,363.00</b>	<b>11,425,900.00</b>

NOTE 7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	8,770,625.00	19,905,895.00
Bursary – tertiary institutions (see attached list)	8,770,625.00	932,000.00
Bursary – special schools (see attached list)	2,722,817.00	688,000.00
Mock & CAT (see attached list)	0	257,400.00
Water projects (see attached list)	21,257,967.00	14,632,347.00
Agriculture projects (see attached list)		
Electricity projects (see attached list)		
Security projects (see attached list)	24,400,000.00	2,000,000.00
Roads projects (see attached list)	1,500,000.00	1,800,000.00
Sports projects (see attached list)	1,921,848.00	21,095,455.00
Environment projects (see attached list)	-	1,257,463.00
Emergency projects (see attached list)	8,858,472.00	2,402,912.00
<b>Total</b>	<b>78,203,354.00</b>	<b>64,971,422.00</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 8. ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	3,251,017.00	857,400.00
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	0	1143,522.00
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>3,251,017.00</b>	<b>2,000,922.00</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 11. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
specify	Kshs	Kshs

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>EQUITY BANK, KIKUYU BRANCH ACCOUNT NO. 0570262055564, KSH</i>	42,165,583.00	7,278,713.00
<i>Name of Bank, Account No.</i>		
<i>Name of Bank, Account No.</i>		
<b>Total</b>	<b>42,165,583.00</b>	<b>7,278,713.00</b>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
<b>Total</b>		

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	7,278,713.00	5,483,070.00
Cash in hand		
Imprest		
<b>Total</b>	<b>7,278,713.00</b>	<b>5,483,070.00</b>

*[Provide short appropriate explanations as necessary]*

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts		
Cash in hand		
Imprest		
<b>Total</b>		-



15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings  
 Construction of civil works  
 Supply of goods  
 Supply of services

2015 - 2016  
 Kshs

2014 - 2015  
 Kshs

15.2: PENDING STAFF PAYABLES (See Annex 2)

Senior management  
 Middle management  
 Unionisable employees  
 Others (*specify*)

Kshs

Kshs

15.3: OTHER PENDING PAYABLES (See Annex 3)

Amounts due to other Government entities (see attached list)  
 Amounts due to other grants and other transfers (see attached list)  
 Others (*specify*)

Kshs

Kshs

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

**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>						





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

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KABETE CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

<b>Asset class</b>	<b>Historical Cost (Kshs) 2015/16</b>	<b>Historical Cost (Kshs) 2014/15</b>
Land		
Buildings and structures	3,251,017.00	857,400.00
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	0	1,143,522.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>3,251,017.00</b>	<b>2,000,922.00</b>

