

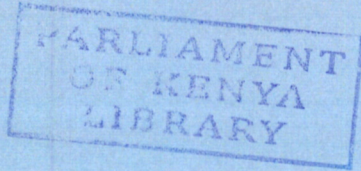
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by
the Leader of
Majority on
14/09/2017
@humb.*

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND-
KURESOI NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**

CONSTITUENCY DEVELOPMENT FUND- KURESOI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KURESOI NORTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

27 JUN 2017

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
NORTH CONSTITUENCY
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
NORTH CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

The KURESOI North Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Johnstone Kering
3.	Accountant	Mary Kalulu Waa

Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of KURESOI North Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) KURESOI NORTH NGCDF Headquarters

NGCDF Office Building.
P.O Box 27-20106
MOLO.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
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(e) KURESOI NORTH NGCDF Contacts

Telephone: (254) 0723 499 782
E-mail:kuresoinorth@NGCDF.go.ke
Website:

(f) KURESOI NORTH NGCDF Bankers

1. Equity Bank
P.O Box 927
MOLO

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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

The Kuresoi North National Government Constituency Development Fund in the financial year 2015/16 was allocated Kshs 112,869,897 one hundred and twelve million eight hundred sixty nine thousand eight and ninety seven shillings by the NG-CDF Board. During the financial year Kshs 135,499,445 was disbursed to the constituency by end of June 2016. There was a balance of four million due to the constituency from the NG-CDF Board by end of June 2016. Our budget therefore has been funded 76.8%. In the year ended transfers to other government entities utilised Kshs 67,337,931 accounting for 89.3% of its allocation. Other grants utilised Kshs 35,341,347 accounting for 67.5% of its allocation. This total accounted for over 79% of the funds available of Kshs 137,776,932. The NG-CDFC was able to disburse the funds to the project management committees as soon as the funds were available. Most of the projects implemented by the pmcs are at various stages of completion. Some are complete and are being used already especially construction of classrooms. Some water projects are complete and people are enjoying clean drinking water. The bursary for the financial year has been paid by over 54.0% of its allocation as at the end of the financial year.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended some of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations or rising costs for the various projects materials and labour. For the year ended some of the projects on budget had not received funds because it was released by NG-CDF Board towards end of June 2016. The NG-CDF Board did its best to disburse the funds and we look forward to improved services so that funds is received before end of the financial year to enable the NG-CDFC implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2016/17


Sign.....
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
NORTH CONSTITUENCY**

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III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the KURESOI North NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 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 KURESOI North NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the KURESOI North NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on _____ 2016.



Fund Account Manager



Chairman



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuresoi North Constituency set out on pages 7 to 25, which comprise the statement of receipts and payments as at 30 June 2016, and the statement of assets, statement of cash flows, summary statement of appropriation – recurrent and development combined, 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 submits 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 the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the

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

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

Cash-and-Cash Equivalent

The statement of assets reflects cash and cash equivalents balance of Kshs.29,766,753 made up of cash book bank balance of Kshs.28,942,753 and cash at hand of Kshs.824,000. Examination of the bank reconciliation statement as at 30 June 2016 disclosed un-presented cheques totaling Kshs.7,099,235.83. However, out of this amount, Kshs.142,027.80, were stale cheques, some dating as far back as 28 July, 2014. It is not clear why the cheques were not validated or written back to cashbook.

Qualified Opinion

In my opinion, except for the effects 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 – Kuresoi North 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 Constituencies Development Fund Act, 2015.

Other Matter

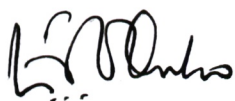
1.0 Budget Analysis

During the year under review, the approved budget for Kuresoi North CDF was Kshs.112,869,897 for Projects and administration. The management also carried forward Kshs.29,414,035 from the previous year. The final budget during the year was Kshs.142,283,932. It was further noted that out of the funds received, the Constituency spent Kshs.108,517,179 or 76% of the available budget leaving an unspent balance of Kshs.28,942,753. Further, the actual receipts on comparable basis as given by the summary statement of appropriation shows a figure of Kshs.138,283,932 against Kshs.135,499,455 reflected in the statement of receipts and payments. The fund management did not explain the difference of Kshs.2,784,477.

2.0 Failure to Acquire Land Title Deed for Seguton Dispensary

The management spent Kshs.500,000 on purchase of one (1) acre of land but the title deed was not produced for audit verification and it was therefore not possible to confirm ownership of the land. There was also no evidence that the PMC had engaged the services of a valuer in the purchase of this land since the report on the same was not

provided for audit verification. In the absence of land ownership documents for the project, it was not possible to confirm whether the health facility was built on public or private land.



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

Nairobi

28 August 2017

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

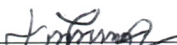
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	135,499,455	79,888,675
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		135,499,455	79,888,675
PAYMENTS			
Compensation of Employees	4	1,252,913	1,263,076
Use of goods and services	5	3,920,488	4,687,801
Transfers to Other Government Units	6	67,337,931	48,073,486
Other grants and transfers	7	35,341,347	40,169,561
Social Security Benefits	8		
Acquisition of Assets	9	664,500	2,218,500
Other Payments			
TOTAL PAYMENTS		108,517,179	96,412,424
SURPLUS/DEFICIT		26,982,276	(16,523,749.68)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURESOI North NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
NORTH CONSTITUENCY
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IV. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	28,942,753	2,277,476.62
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11	824,000	507,000
TOTAL FINANCIAL ASSETS		<u>29,766,753</u>	<u>2,784,476.62</u>
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	2,784,477	19,308,225
Surplus/Deficit for the year		26,982,276	(16,523,748)
Prior year adjustments	14		-
NET FINANCIAL POSITION		29,766,753	2,784,477

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURESOI North NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KURESOI
NORTH CONSTITUENCY
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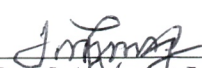
V. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	135,499,455	79,888,675.10
Other Receipts	3	-	
Payments for operating expenses			
Compensation of Employees	4	1,252,913	1,263,076.20
Use of goods and services	5	3,920,488	4,687,801.68
Transfers to Other Government Units	6	67,337,931	48,073,48.80
Other grants and transfers	7	35,341,347	40,169,561.30
		-	-
		107,852,679	96,412,424
		27,646,776	(16,523,748.88)
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	8	664,500	2,218,500
Net cash flows from Investing Activities		(664,500.00)	(2,218,500.00)
INCREASE IN CASH AND CASH EQUIVALENT		26,982,276	(16,523,748.88)
Cash and cash equivalent at BEGINNING of the year	13	2,784,477	19,308,225.50
Cash and cash equivalent at END of the year		29,766,753	2,784,476.62

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KURESOI North NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman NGCDFC



Fund Account Manager

Reports and Financial Statements

For the year ended June 30, 2016

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	112,869,897	29,414,035	142,283,932	138,283,932	4,000,000	97.2
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTAL	112,869,897	29,414,035	142,283,932	138,283,932	4,000,000	97.2
PAYMENTS						
Compensation of Employees	2,286,800	758,563	3,045,363	1,252,913	1,792,450	41
Use of goods and services	4,277,654	2,066,378	6,344,032	3,920,488	2,423,544	62
Transfers to Other Government Units	60,300,000	15,637,931	75,937,931	67,337,931	8,600,000	89
Other grants and transfers	46,005,443	10,169,663	56,175,106	35,341,347	20,833,759	63
Acquisition of Assets		781,500	781,500	664,500	117,000	85
TOTALS	112,869,897	29,414,035	142,283,932	108,517,179	33,766,753	76

From the above appropriation, we only spent 41% of the available budget for compensation of employees. This is because gratuity has not been paid yet it is within the budget. Under other payment we have not spent the money because it is yet to be released by the NGCDF Board.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURESOI
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(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

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

- i. XXXX
- ii. XXXX
- iii. XXXX
- iv. XXXX
- v. XXXX

The KURESOI NORTH NGCDF financial statements were approved on _____ 2016 and
Signed by:



Chairman NGCDF



Fund Account Manager

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURESOI
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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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURESOI
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
	A73550		7,300,000
	A73590		19,329,559
	A796588		14,977,735
	A796790		11,651,823
	A796978		26,629,559
	A796115	26,629,558.38	
	A796283	10,000,000	
	A724112	20,000,000	
	A796479	20,000,000	
	A825568	28,000,000	
	A825627	30,869,897	
TOTAL		135,499,455	79,888,675

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		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	1,240,913	1,251,076
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	12,00	12,000
Total	1,252,913	1,263,076

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	118,100	271,455
Communication, supplies and services		36,350
Domestic travel and subsistence	114,000	132,075
Printing, advertising and information supplies & services	0.00	7,521
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	1,432,600	1,279,400
Committee allowance	1,011,700	1,708,720
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	200,000	306,550
Fuel ,oil & lubricants	353,000	692,000
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	264,956	253,730
Routine maintenance – other assets	109,132	
Total	3,920,488	4,687,801

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	26,337,931	16,550,000
Transfers to secondary schools (see attached list)	23,500,000	16,337,278
Transfers to tertiary institutions (see attached list)	5,000,000	2,000,000
Transfers to health institutions (see attached list)	12,500,000	13,186,207
-TOTAL	67,337,931	48,073,486

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary – secondary schools (see attached list)	532,000	5,921,000
Bursary – tertiary institutions (see attached list)	7,449,000	4,820,800
Bursary – special schools (see attached list)	-	167,200
Mock & CAT (see attached list)	392,000	-
Water projects (see attached list)	5,000,000	10,695,095
Agriculture projects (see attached list)	2,450,699	3,400,000
Electricity projects (see attached list)	6,440,000	600,000
Security projects (see attached list)	300,000	200,000
Roads projects (see attached list)	5,910,000	11,920,000
Sports projects (see attached list)	500,000	-
Environment projects (see attached list)	-	-
Other Projects (see attached list)	-	-
Emergency Projects (specify)	6,367,647	2,445,466
Total	35,341,347	40,169,561

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	600,000	2,000,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	64,500	110,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	108,500
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	664,500	2,218,500



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Specify	2015 – 2016	2014 - 2015
	Kshs	Kshs

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Equity Bank, A/C No.0230261662434	28,942,753	28,907,035
	-	-
	-	-
	-	-
	28,942,753	28,907,035
10B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1	0.00	0.00
Location 2		
Location 3		
Other Locations (specify)		
Total	0.00	0.00
[Provide cash count certificates for each]		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Johnstone Kering		824,000.000	0	824,000.000
				824,000

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs
Bank accounts	28,942,753
Cash in hand	
Imprest	824,000.00
Total	29,766,753

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs	2012 - 2013 Kshs
Bank accounts	-		-
Cash in hand	-		-
Imprest	-		-
Total	-		-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURESOI
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

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
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

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

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		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10. Contractual Employees							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	B	c	d=a-c		
Amounts due to other Government entities							
1. Primary schools	Construction of classrooms	2,100,000	-	-	2,100,000	-	
2. Secondary schools	Construction of classrooms	3,000,000	-	-	3,000,000	-	
3. Tertiary Institutions	Construction of classrooms	10,000,000	-	-	10,000,000	-	
Sub-Total		15,100,000			15,100,000		
Amounts due to other grants and other transfers							
4. Bursary		7,200,000	-	-	7,200,000	-	
5. Roads		300,000	-	-	300,000	-	
6. Agriculture		1,500,000	-	-	1,500,000	-	
Sub-Total		9,000,000			9,000,000	-	
Sub-Total							
Others (specify)							
7. Electricity		460,000	-	-	460,000	-	
8. Sports		1,007,398	-	-	1,007,398	-	
9. Emergency		300,000	-	-	300,000	-	
10. security		800,000	-	-	800,000	-	
11. Resource Centres		2,500,000	-	-	2,500,000	-	
Sub-Total							
Grand Total		5,067,398			5,067,398		

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


Reports and Financial Statements

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	2,600,000	2,000,000
Transport equipment		
Office equipment, furniture and fittings	174,500	110,000
ICT Equipment, Software and Other ICT Assets	108,500	108,500
Other Machinery and Equipment		
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	2,883,000	2,218,500

Prepared by:


Johnstone Kering
 Fund Account Manager
 Kuresoi North



