



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
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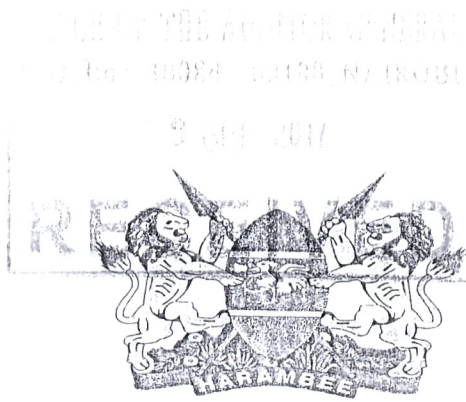
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KIAMBU CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KIAMBU CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIAMBU
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013.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 Kiambu Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-NCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Gumato Sharamo
3.	Accountant	Lawrence Warui
4.	Chairman	Stephen Mwaura

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG CDF Board provide overall fiduciary oversight on the activities of Kiambu 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) Kiambu CDF Headquarters

P.O. Box 1767 00900 Kiambu
Off Kiambu road
Ha Ngethe
KIAMBU, KENYA

*NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIAMBU
CONSTITUENCY*

**Reports and Financial Statements
For the year ended June 30, 2017**

(f) KIAMBUNG CDF Contacts

Telephone: 0791035027
E-mail:kiambutowncdf@gmail.com

(g) KIAMBU NG CDF Bankers

1. Equity Bank of Kenya
Kiambu branch
A/C No. 0640261707042

(h) Independent Auditors

Office Of The Auditor General
Kenya National Audit Office
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 (NG- CDFC)**

Kiambu NG- CDF has achieved major milestones in the implementation of its project in the f/y 2016/2017. Several mega projects were initiated and funded in the financial year with bulk of the funding going toward education sector.

Funds were received from the board on timely manner and disbursed to the projects.

Key challenges in the implementation remain:

- Slow preparation of drawings and bill of quantities by the works office. This is due to shortage of manpower since the county also depend fully on them.
- Political interferences in the implementation process.

Despite above challenges the committee has been able to achieve good absorption of the funds and impressive implementation record.

Sign



CHAIRMAN NG-CDFC

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIAMBU
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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 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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the Kiambu *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, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *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 *Kiambu NG-CDF* accepts responsibility for the *NG CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *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, 2017, and of the *NG CDF's* financial position as at that date. The Accounting Officer charge of the *Kiambu 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 *Kiambu NG CDF* confirms that the *NG CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *NG-CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *NG CDF's* financial statements were approved and signed by the Accounting Officer on 21/08 2017.


Fund Accounts Manager


Chairman NG CDFC

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kiambu Constituency set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kiambu Constituency as at 30 June, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Other Matter section of my report, based on the procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Kiambu Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Kiambu Constituency for the Year Ended 30 June 2017

Other Matter

1. Over Expenditure on Projects

Summary statement of appropriation: recurrent and combined reflects Transfers to other government entities actual expenditure of Kshs.50,217,076 against budget provision of Kshs.44,700,000 resulting in over expenditure of Kshs.5,517,076. However, no explanation or approval for the over-expenditure was presented for audit review. Further, review of contracts awarded during the year showed that expenditure amounting to Kshs.15,043,435 was incurred in respect of on three (3) primary school projects against approved budget of Kshs.13,600,000 resulting in over expenditure of Kshs.1,443,325 as follows:

Project Name	Activity	Budget Amount Kshs.	Contract Sum-Kshs.	Over Expenditure-Kshs
Kiambu Primary School	Rehabilitation and refurbishment of 40 no. classrooms	5,500,000	6,740,110	1,240,000
Benson Njau Primary School	Converting classrooms to dormitories and construction of ablution block	4,100,000	4,199,975	99,975
Kangoya Primary School	Facelift of 21 no. classrooms	4,000,000	4,103,350	103,350
	Total	13,600,000	15,043,435	1,443,435

Similarly, no explanation and documentary evidence has been provided for audit review indicating that approval for this over expenditure was sought from the NG CDF Board as provided under Section 12(9) of the National Government Constituencies Development Fund Act, 2015.

2. Ndumberi Police Post Project

Note 7 to the financial statements for the year ended 30 June 2017 under security projects account expenditure of Kshs.9,000,000 includes a disbursement of Kshs.2,500,000 towards construction of Ndumberi Police Post. However, the following observations were noted:

- i. Although physical verification confirmed that the project was completed and retention fees paid to the contractor, no certificate from the technical department was provided to confirm completion of the project.
- ii. The project is located on a parcel of land donated by a church and its ownership has not been transferred and registered in the name of Kiambu CDF or NG-CDF Board.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

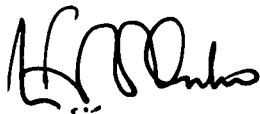
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

24 October 2018


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIAMBU
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS	1	76,296,551.00	103,216,817
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	7,123,000.00	-
TOTAL RECEIPTS		83,419,551.00	103,216,817
PAYMENTS			
Compensation of Employees	4	1,196,425.00	1,133,818
Use of goods and services	5	7,315,388.35	5,079,040
Transfers to Other Government Units	6	50,217,076.00	45,293,340
Other grants and transfers	7	60,811,973.00	39,534,006
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		119,540,862.35	91,040,204
SURPLUS/DEFICIT		(36,121,311.35)	12,176,613

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIAMBU CDF financial statements were approved on 21/08 2017 and signed by:


Chairman – NG-CDFC


Fund Account Manager

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

V. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	2,855,440.00	38,976,751.35
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,855,440.00	38,976,751.35
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd	13	38,976,751.35	20,900,138.35
Surplus/Deficit for the year		(36,121,311.35)	12,176,613
Prior year adjustments	14	-	5,900,000
NET FINANCIAL POSITION		2,855,440.00	38,976,751.35

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIAMBU NG CDF financial statements were approved on 21/08 2017 and signed by:


Chairman – NG-CDFC


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIAMBU
CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from NG CDF Board	1	76,293,551.00	103,216,817.00
Other Receipts	3	7,123,000.00	-
		83,419,551.00	103,216,817.00
Payments for operating expenses			
Compensation of Employees	4	1,196,425.00	1,133,818.00
Use of goods and services	5	7,315,388.35	5,079,040.00
Transfers to Other Government Units	6	50,217,076.00	45,293,340.00
Other grants and transfers	7	60,811,973.00	39,534,006.00
Other Payments	9	-	-
		-	-
Adjusted for:			
Adjustments during the year	14	-	(5,900,000)
		119,540,862.00	85,140,204.00
Net cash flow from operating activities		(36,121,311.00)	18,076,613.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALEN		(36,121,311.35)	18,076,613
Cash and cash equivalent at BEGINNING of the year	13	38,976,751.35	20,900,138.35
Cash and cash equivalent at END of the year	10A	2,855,440	38,976,751

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIAMBU NG CDF financial statements were approved on 21/08 2017 and signed by:


Chairman NG-CDFC


Fund Account Manager

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2017


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552.00	38,976,751.35	120,873,302.35	115,273,302.00	5,600,000.00	95.3%
Proceeds from Sale of Assets						
Other Receipts		7,123,000.00	7,123,000.00	7,123,000.00	-	
PAYMENTS						
Compensation of Employees	1,224,813.00	-	1,224,813.00	1,196,425.00	28,387.00	97.6%
Use of goods and services	5,276,912.00	2,108,845.35	7,385,757.35	7,315,388.35	70,369.00	99.04%
Transfers to Other Government Units	44,700,000.00	-	44,700,000.00	50,217,076.00	(5,517,076.00)	112%
Other grants and transfers	30,694,827.00	43,990,906.00	74,685,733.00	60,811,973.00	13,873,760.00	81.4%
Social Security Benefits						
Acquisition of Assets						
Other Payments						
TOTALS	81,896,522.00	46,099,751.35	127,996,302.35	119,540,862.35	8,455,440.00	

(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]

The KIAMBU NG-CDF financial statements were approved on 21/08 2017 and signed by:


Chairman NG CDF


Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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 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, 2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
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Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015 - 2016
	Kshs	Kshs
FROM NG CDF BOARD		
AIE NO. A829596	4,094,827.00	
AIE NO. A855032	36,853,449.00	
AIE NO. A855509	35,348,275.00	
AIE NO. A724101		10,000,000.00
AIE NO. A724241		10,000,000.00
AIE NO. A796404		4,000,000.00
AIE NO. A820574		10,000,000.00
AIE NO. A820809		19,000,000.00
AIE NO. A825730		50,216,817.00
CONDITIONAL GRANTS	-	
AIE NO. NIL	-	-
RECEIPT FROM OTHER CONSTITUENCY	-	
AIE NO. NIL	-	-
TOTAL	76,296,551.00	103,216,817

NOTE 2: PROCEEDS FROM SALE OF ASSETS

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
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 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 3: OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	7,123,000.00	-
Total	7,123,000.00	0

NOTE 4: COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,196,425	1,133,818
Total	1,196,425	1,133,818

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
 CONSTITUENCY

Reports and Financial Statements
 For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 5: USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	384,730.35	313,300
Office Rent	300,000	300,000
Communication, supplies and services	837,198	282,240
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	22,000
Training expenses	1,407,701	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	685,460	600,000
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Committee allowance	3,700,299	3,561,500
	<hr/>	<hr/>
TOTAL	7,315,388.35	5,079,040

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 6: TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools (see attached list)	41,217,076	21,693,340
Transfers to secondary schools (see attached list)	9,000,000	21,600,000
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)	-	2,000,000
TOTAL	50,217,076	45,293,340

NOTE 7: OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,792,473	-
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	713,300
Water projects (see attached list)	-	-
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	9,000,000	9,900,000
Roads projects	-	-
Sports projects	1,600,000	1,500,000
Others (youth, library, kiosks)	10,000,000	24,020,706
Emergency projects.	2,419,500	3,400,000
Total	60,811,973	39,534,006

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 8: ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016 - 2017 Kshs	2015 - 2016 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 9: OTHER PAYMENTS

Specify	2016 - 2017	2015 - 2016
	Kshs	Kshs
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Equity Bank, Kiambu Branch A/C no.. A/C No. 0640261707042	2,855,440	38,979,751.35
Total	2,855,440	38,976,751.35

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017 Kshs	2015 – 2016 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

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

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

12: RETENTION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	38,976,751.35	20,900,138.35
Cash in hand	-	-
Imprest	-	-
Total	38,976,751.35	20,900,138.35

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	5,900,000.00
Cash in hand	-	-
Imprest	-	-
Total	-	5,900,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIAMBU
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017 Kshs	2015 – 2016 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

	Kshs	Kshs
15.4 PMC Balances (see Annex 5)	32,429,878.00	-
15.5 amount due from Board	5,600,000.00	-
	-	-
	-	-

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	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						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	446,261	446,261
ICT Equipment, Software and Other ICT Assets	456,334	456,334
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	902,595	902,595

CONSTITUENCIES DEVELOPMENT FUND – KIAMBU CONSTITUENCY
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
St Peters High School Ndumberi	Equity	0640261645097	1,937,098.00	
ACK Riabai Secondary School	Equity	0640261649215	4,850.00	
Benson Njau Secondary School	Equity	0640266349626	819,850.00	
Youth Empowerment Centre	Equity	0640264565595	8,999,525.00	
Ndumberi Police Post	Equity	0640268413024		
CDF Office Construction	Equity	0640264558705	19,948,985.00	
Kiamumbi Police Post	Equity	0640268740946	498,466.00	
Kiu River Secondary School	Family	001000028558	120,227.00	
Kiambu Primary School	Equity	0640270186102	100,877.00	
Total			32,129,878.00	

