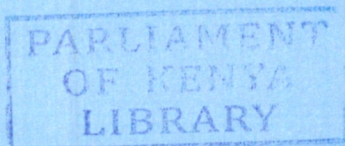


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by LOM
Wednesday 8/11/17
Afternoon sitting
AggB*



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





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

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
GATUNDU NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

- i. National Government 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	Cynthia Robi
3.	Accountant	James Nderi
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Gatundu 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.

(e) GATUNDU NORTH NGCDF Headquarters

NGCDF Office Building.
P.O Bo 201-01004
Kanjuku.
Kamwangi

(f) GATUNDU NORTH NGCDF Contacts

Telephone: (254) 0727 389 947
E-mail: gatundunorth@NGCDF.go.ke
Website: www.gatundunorth.go.ke

(g) GATUNDU NORTH NGCDF Bankers

1. Kenya Commercial Bank
P.O Box 518
Gatundu
...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

The NGNGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Gatundu North.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGNGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.



SIGN



CHAIRMAN NGCDFC

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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 Gatundu 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.

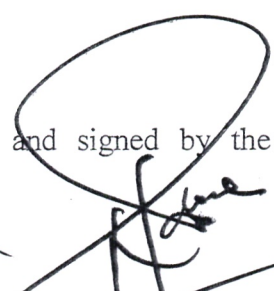
The Accounting Officer in charge of the Gatundu North NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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 Gatundu 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 Gatundu 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 11/04/17 2017.


Fund Account Manager
NGCDF GATUNDU NORTH
P.O. BOX 261 - 01004
KANJUKU


Chairman



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GATUNDU 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-Gatundu North Constituency set out on pages 5 to 25, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the

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

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

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Gatundu 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 National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0. Overall Budget Performance

During the year under review, Gatundu North NG-CDF received a total of Kshs.106,784,345 from the National Government Constituencies Development Fund Board against a budget of Kshs.124,155,710 resulting to shortfall in disbursements by Kshs.17,371,365. Further, the actual expenditure for the year total Kshs.98,089,222 representing an absorption rate of 92% of actual receipts. The underutilization of the funds was attributed to delay in disbursement of funds by the NG-CDF Board.

2.0. Project Implementation

During the period under review, the Gatundu North CDF spent a total of Kshs.80,467,857 against budget figure of Kshs.83,842,954 allocated for projects during the year as shown below:

Sector	No. of Budgeted Projects	Budget Kshs	Actual Disbursements to Projects Kshs	No. of Projects Completed	No. not Implemented	% level of Implementation
Primary and secondary schools	27	65,889,689	63,489,072	17	10	63

Environment	13	1,055,687	81,207	1	12	8
Security	7	8,872,131	8,872,131	5	2	71
Acquisition of assets	1	1,202,113	1,202,113	1		100
Sports	1	1,055,687	1,055,687	1		100
Emergency	1	5,767,647	5,767,647	1		100
Total	50	83,842,954	80,467,857	26	24	52

The above analysis shows that, out of fifty (50) approved projects earmarked for implementation in the year, only twenty six (26) or 52% of the projects were implemented leaving twenty four (24) projects unimplemented. No explanation was provided for the under-performance. Failure to implement projects in time denies the community the benefits that would have accrued from the projects to improve their standard of living.

3.0. Irregular Procurement of Works - Ngorongo Health Centre

The statement of receipts and payments for the year ended 30 June 2016 reflects amount of Kshs.63,489,072 in respect of transfer to other government units out of which Kshs.10,370,870 was paid to Ngorongo Health Centre towards the upgrading of facilities to a hospital by constructing maternity wing, male wing and general ward. However, the CDFC split the works into two contracts of Kshs.7,682,170 and 2,688,700 which were awarded to the same contractor on 7 August 2015 and 5 February 2016 respectively. No reason was provided for the splitting.

Further, records shows that the works were procured through request for quotations yet the value of works exceeded the Kshs.4,000,000 threshold prescribed under class C of public procurement where CDF entities fall. Therefore the award was made contrary to Section 88(b) of the Public Procurement and Disposal Regulations, 2006 and Section 174 of the Public Procurement and Disposal Act, 2005. In addition, although the construction had been completed, physical verification carried out in January 2017 revealed that the building had marks of sealed cracks, while the wall had visible cracks a sign of poor workmanship.

Consequently, it could not be confirmed whether the CDF obtained value-for-money on the expenditure incurred on this project.

3.1. Purchase of Land and Construction of Iruri Secondary School

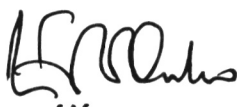
Included in transfer to other government units balance of Kshs.63,489,072 in the statement of receipts and payments for the year ended 30 June 2016, is payment amounting to Kshs.7,000,000 paid to Iruri secondary school for construction of four (4) classrooms, toilet block, front wall, new administration block and landscaping. Purchase of land on which the school is located was also financed by CDF at a cost of

Kshs.2,500,000 in 2014/2015 financial year. However, the land parcel No.CHANIA MATAARA/534 had not been registered in the name of the school. Further, the construction works were procured through request for quotations and out of four contractors bidders, a local contractor was awarded the contract at a sum of Kshs.10,498,908. The contract price of Kshs.10,498,908 exceeded the set threshold limit of Kshs.4,000,000 as per Legal notice No. 106 of 18 June 2013 allowed for use of requests for quotations and therefore open national tendering method should have been used as the appropriate method according to the Public Procurement and Disposal Regulations, 2013 and the Public Procurement and Disposal Act, 2005. No explanation was provided for the failure to adhere to the procurement laws.

In view of the foregoing, it was not possible to confirm the propriety of Kshs.7,000,000 transferred to Ururi secondary school.

4.0. Purchase of Land - Miiri Primary School

Records available at Gatundu North CDF office shows that an amount of Kshs.350,000 was paid to Miiri primary school vide payment voucher No.56 of 9 January 2016 to clear unpaid balance in respect of purchase of land for the expansion of the school initiated in August 2012. The purchase price had been agreed at Kshs.1,250,000 for land LR No. Ndarugu/Karatu/2085. Records made available for audit review indicate that the first instalment of Kshs.900,000 was paid by the school vide bankers cheque Number 10454 of 19 May 2014 and the balance of Kshs.350,000 was payable on or before 19 August 2014. However, the title deed kept by the school was still in the name of the vendor instead of the school's name. It was not clear why the settlement of the balance of Kshs.350,000 took too long to settle and why the school had not initiated the transfer process despite having paid for the land. Therefore, the ownership of the land could not be confirmed.



FCPA Edward R.O Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 September 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH
CONSTITUENCY

Reports and Financial Statements

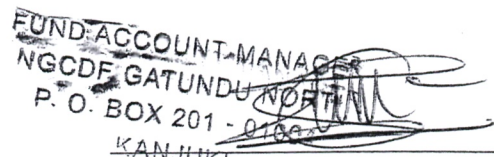
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	106,784,345	86,075,112
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		106,784,345	86,075,112
PAYMENTS			
Compensation of Employees	4	1,365,951	1,624,905
Use of goods and services	5	5,272,675	6,835,485
Transfers to Other Government Units	6	63,489,072	87,325,376
Other grants and transfers	7	26,759,410	48,435,106
Acquisition of Assets	8	1,202,113	11,625,500
Other Payments	9	-	-
TOTAL PAYMENTS		98,089,222	155,846,371
SURPLUS/DEFICIT		8,695,123	(69,771,259)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North NGCDF financial statements were approved on 11/04/ 2017 and signed by:


Chairman - NGCDFC


FUND ACCOUNT MANAGER
NGCDF GATUNDU NORTH
P. O. BOX 201 - 01000
KANJUKU
Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH
CONSTITUENCY

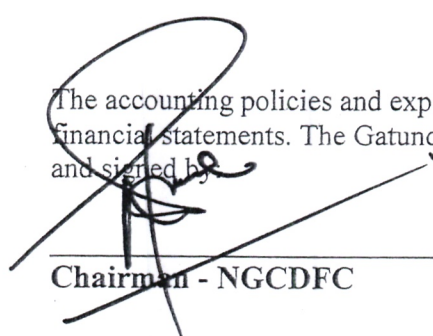
Reports and Financial Statements

For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	15,566,488	6,871,365
Cash Balances (cash at hand)	10B	-	-
			<u>6,871,365</u>
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		<u>15,566,488</u>	<u>6,871,365</u>
 REPRESENTED BY			
Retention	12	0	0
Fund balance b/fwd	13	6,871,365	76,140,982
Surplus/Deficit for the year		8,695,123	(69,771,259)
Prior year adjustments	14	-	501,642
NET FINANCIAL POSITION		<u>15,566,488</u>	<u>6,871,365</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North NGCDF financial statements were approved on 11/04/2017 and signed by


Chairman - NGCDFC


Fund Account Manager

FUND ACCOUNT MANAGER
NGCDF, GATUNDU NORTH
P.O. BOX 201 - 01004
KANJUKU

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH
CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

		2015 – 2016	2014 - 2015
Receipts for operating income			
Transfers from NGCDF Board	1	106,784,345	86,075,112
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,365,951	1,624,905
Use of goods and services	5	5,272,675	6,835,485
Transfers to Other Government Units	6	63,489,072	87,325,376
Other grants and transfers	7	26,759,410	48,435,106
Other Payments	8	-	-
Adjusted for:			
Adjustments during the year		-	501,642
Net cash flow from operating activities		9,897,236	(58,647,402)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(1,202,113)	(11,625,500)
Net cash flows from Investing Activities		(1,202,113)	(11,625,500)
NET INCREASE IN CASH AND CASH EQUIVALENT		8,695,123	(70,272,901)
Cash and cash equivalent at BEGINNING of the year	15	6,871,365	76,142,625
Cash and cash equivalent at END of the year	16	15,566,488	6,871,365

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North NGCDF financial statements were approved on 11/09 2017 and signed by:


Chairman NGCDF



FUND ACCOUNT MANAGER
NGCDF GATUNDU NORTH
P. O. BOX 201 - 01004
KANJUKU
Fund Account Manager

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	102,784,345	21,371,365	124,155,710	113,655,710	10,500,000	92%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
					-	
PAYMENTS						
compensation of employees	1,365,951		1,365,951	1,365,951		
Use of goods and services	8,712,528	1,361,256	10,073,784	5,272,675	4,801,109	52.3%
Transfers to Other Government Units	60,379,580	5,510,109	65,889,689	63,489,072	2,400,617	96.4%
Other grants and transfers	31,124,173	-	31,124,173	26,759,410	4,364,763	86.0%
Acquisition of Assets	1,202,113	-	1,202,113	1,202,113	-	100.0%
Other Payments				-	-	
TOTALS	102,784,345	6,871,365	109,655,710	98,089,221	11,566,489	89.5%

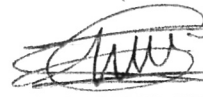
Reports and Financial Statements
For the year ended June 30, 2016

- iv. Xxxx
- v. Xxxx

The GATUNDU NORTH NGCDF financial statements were approved on 11/4/ 2017 and signed by:



Chairman NGCDF



Fund Account Manager

FUND ACCOUNT MANAGER
NGCDF GATUNDU NORTH
P. O. BOX 201 - 01004
KANJUKU

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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, 2015.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
	A796236	14,500,000	24,268,778
	A 796269	10,000,000	14,561,267
	A 796467	20,000,000	9,707,511
	A 724219	10,000,000	-
	A820724	11,000,000	3,500,000
	A825559	25,000,000	28,268,778
	A825672	16,284,345	5,768,778
TOTAL		106,784,345	86,075,112

1.1.1.1.1.1.2 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		

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

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

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	894,840	923,390
Basic wages of casual labor	-	-
Employer Contribution NSSF	34,251	17,680
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	158,100	-
Leave allowance	-	-
Gratuity	278,760	529,460
Other personnel payments	-	154,375
Total	1,365,951	1,624,905

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	7,100	5,500
Communication, supplies and services	6,960	6,960
Office Rent	-	120,000
Printing, advertising and information supplies & services	800,000	17,500
Fuel & Lubricants	-	400,000
Training expenses	795,700	-
Hospitality supplies and services	-	73,785
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	342,018	34,615
Fuel, Oil & Lubricant	200,000	-
Other operating expenses	55,183	61,798
Routine maintenance – vehicles and other transport equipment	385,530	392,865
Routine maintenance – other assets	-	250,000
Total	5,272,675	6,835,485
TOTAL		

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

1.1.1.1.1.1.6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	9,822,013	28,006,724
Transfers to secondary schools (see attached list)	38,195,268	34,662,085
Transfers to tertiary institutions (see attached list)	3,000,000	8,032,608
Transfers to health institutions (see attached list)	12,471,791	16,623,960
-TOTAL	63,489,072	87,325,376

1.1.1.1.1.1.7 OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	4,674,000	10,165,301
Bursary – tertiary institutions (see attached list)	4,674,000	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	3,677,022	-
Water projects (see attached list)	-	1,800,000
Agriculture projects (see attached list)	-	592,799
Electricity projects (see attached list)	-	-
Security projects (see attached list)	6,866,443	6,000,087
Roads projects (see attached list)	-	26,336,049
Sports projects (see attached list)	1,055,689	1,270,435
Environment projects (see attached list)	-	2,270,435
Other Projects (see attached list)	81,206	-
Emergency Projects (specify)	5,731,050	-
Total	26,759,410	48,435,106

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1.1.1.1.1.1.8 ACQUISITION OF ASSETS

Non-Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	4,227,500
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	1,202,113	-
Purchase of Office Furniture and General Equipment	-	498,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	6,900,000
Acquisition of Intangible Assets	-	-
Total	1,202,113	11,625,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.9 OTHER PAYMENTS

2015 – 2016

Kshs

2014 - 2015

Kshs

Specify

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
Kenya Commercial Bank A/c 1102763853	15,566,488	6,871,365
	-	-
	-	-
	-	-
	15,566,488	6,871,365

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	6,871,365	76,140,983
Cash in hand		
Imprest	-	-
Total	<u>6,871,365</u>	<u>76,140,98</u>

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	-	501,642
Cash in hand	-	-
Imprest	-	-
Total	<u>-</u>	<u>501,642</u>

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.							
11.							
12.							
Sub-Total							
Grand Total							

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		
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							

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	21,500,000.00	21,500,000.00
Transport equipment	5,457,448.00	5,457,448.00
Office equipment, furniture and fittings	1,301,413.00	99,300.00
ICT Equipment, Software and Other ICT Assets	1,904,976.00	1,904,976.00
Other Machinery and Equipment	20,849.00	20,849.00
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	30,184,686.00	28,982,573.00

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