

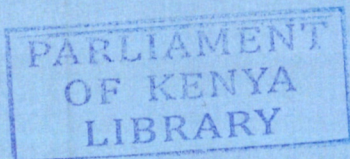
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by COM
Wednesday 8/11/17
Afternoon sitting
A/S*

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KIENI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



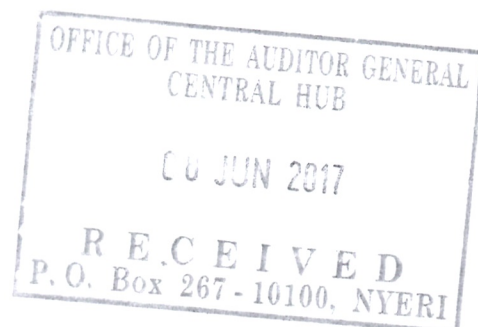


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KIENI CONSTITUENCY**

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 –
KIENI CONSTITUENCY**

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)	3
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES.....	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW.....	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	8
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	25
IX. NOTES TO THE FINANCIAL STATEMENTS.....	27

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015. The National Government 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 constitutional level.

(b) Key Management

The Kieni 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-CDFC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jessi Mathu
3.	Accountant	Samuel Kamau
4.		

(d) Fiduciary Oversight Arrangements

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

NGCDF Office Building,
P.O Box 127-10104
Mweiga
Along Nyeri-Nyahururu Highway

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) KIENI NGCDF Contacts

Telephone: (254) 0722 641751
E-mail: Kienicdf2013@gmail.com

(g) Kieni NGCDF Bankers

Equity Bank of Kenya
Nyeri 1 Branch
P.O. Box 2064
Nyeri, Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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

It gives me great pleasure to present the annual reports and financial statements, prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS) for the financial year ended 30th June, 2016.

The overall budget performance for the year stands at 43%. This is not a figure to be proud of. It is my hope and commitment that by this time next year, I will be reporting an optimistic figure of above 80%.

During the financial year we received a total of Kshs 94,235,424.00, these funds are our allocation for FY 2014/2015. It is worth noting that during the year, we did not receive our allocation for the year for Kshs 110,431,784.00.

However, against all odds, we have managed to implement and complete a number of infrastructural projects, especially in the education and security sectors. We have also concentrated and strived in the completion of “incomplete projects” especially those that are “devolved” like the projects in the health sector.

Changes and transfers of key staff especially the accounting officer in the course of the year and delays in the disbursement of funds from the headquarters remains key challenges towards timely implementation of projects

Partnership and collaboration between the National and County Governments in implementing projects that are similar in nature should be encouraged and broadened to avoid either duplication of efforts or conflicts. Continuous capacity building that is national (country wide) in nature- especially for NGCDFC should be strengthened where members can learn and share experiences from one another hence creation of synergy

Sign..... 

Name: PETER T. NJENGA

CHAIRMAN NGCDFC



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIENI 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 - Kieni Constituency set out on pages 6 to 20 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and a 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 the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

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

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 qualified audit opinion.

Basis for Qualified Opinion

1.0 Unsupported Bursary Awards and Disbursements

Other grants and transfers' balance of Kshs.44,256,120 reflected in the statement of receipts and payments for the year ended 30 June 2016, includes disbursements of Kshs.15,557,100, Kshs.4,809,300 and Kshs.180,000 for Bursary-Secondary Schools, Bursary-Tertiary Institutions and Bursary-Special Schools respectively, totaling Kshs.20,546,400 made to various schools and colleges. However, acknowledgement letters/receipts from institutions that received the funds were not made available for audit review to confirm whether the bursaries were received and accounted for. Consequently, it has not been possible to confirm whether the bursaries awarded during the year under review reached the intended beneficiaries and were properly accounted for.

2.0 Bank Balances

The statement of financial assets reflects a bank balance of Kshs.10,995,502 as at 30 June 2016. However, the bank reconciliation statement presented includes un-presented cheques totaling Ksh.2,795,205, that were stale as at 30 June 2016. No reason was provided for the failure to reverse the cheques in the cashbook. Consequently the accuracy of bank balances of Kshs.10,995,502 as at 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kieni 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 Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budget Performance

1.1 Overall Budget Execution

Review of the statement on budget appropriation for the year under review revealed 43% and 38% overall budget utilization on receipts and expenditures respectively as follows:

Item	Budget Kshs	Actual Kshs	Difference Under Kshs	Actual as % of Budget
Receipts	231,859,070	99,597,698	132,261,372	43%
Expenditure	231,859,070	88,403,474	143,455,597	38%

The tabulation reflects actual receipts of Kshs.99,597,698 against the budgeted amount of Kshs.231,859,070 resulting in a shortfall of Kshs.132,261,372. Further, the CDF incurred an expenditure of Kshs.88,403,474 say 38% of the approved budget of Kshs.231,859,070, resulting in an under-expenditure of Kshs.143,455,597. The underutilization of the budget was not explained.

Delay in completion of projects and poor budget execution which translates to under spending denies residents benefits due from projects and increases risk of escalation of project costs.

1.2 Expenditure on Development Projects

The Kieni CDF had a budget of Kshs.100,492,920 for development vote during the year under review as their projects proposals document for the year. However, audit verification of the project implementation report as at 30 June 2016 revealed that the CDF office spent Kshs.73,532,850 during the year resulting to under-expenditure of Kshs.26,960,070 or 26% of the approved budget. Further, management had budgeted to implement a total of 69 projects during the year but as at 30 June 2016, 76 projects, sixteen (16) more than the number budgeted for had been completed while 12 were on-going as evidenced in the table below:

Project Category	No. Budgeted	No. Completed	No. Ongoing	Budget Kshs.	Actual Expenditure Kshs.	Variance Kshs.	Variance (%)
transfer to other Government Entities	36	31	5	41,500,000	20,143,972	21,356,028	51%
Other grants and payment	33	45	7	58,992,920	53,388,878	5,604,042	9%
Total	69	76	12	100,492,920	73,532,850	26,960,070	27%

Management did not explain the reasons for the 16 additional projects that were implemented but had not been budgeted for.

2.0 Unconfirmed Expenditure on Project implementation

During the financial year under review, Kieni CDF procured, awarded to various contractors and implemented various projects totaling Kshs.7,915,000 in value as shown below:

	Project	Amount Kshs	Missing Documents
1.	Njoguini Nganoini Jua Kali Road	850,000	Bank statements, Completion certificate from a CDF engineer
2.	Maina CocaCola Finolo Road	800,000	No file was maintained detailing procurement processes, BOQs, receipts of expenditure, completion certificate and bank statements
3.	Njira ya Ndemu Mwalimu Road	900,00	Bank Statements
4.	Warazo Graceland Road	750,000	No file was maintained detailing procurement processes, BOQs, receipts of expenditure, completion certificate and bank statement
5.	Kiambiriria Road Mastima	8000,000	As above
6.	Warazo Polytecnic Kiama Road	1,600,000	As above
7.	Murungaru Kanene View Point Road	765,000	As above
8.	Kabaru Bodaboda Shed	250,000	As above
9.	Gatarakwa Bodaboda Shed	250,000	As above
10.	Thegu Bodaboda Shed	250,000	As above
11.	Naromoru Stadium	700,000	As above
TOTAL		7,915,000	

However, records relating to the projects including expenditure returns, and minutes of inspection and acceptance committee reports, were not provided for audit verification. It was therefore not possible to confirm the propriety of the expenditure incurred and whether work done achieved value on the money.

3.0 Irregular Variation of Murungaru-Kanene Project

During the financial year under review, Kieni CDF allocated Kshs.765,000 to repair Murungaru-Kanene Road. The bills of quantities presented for audit verification indicates that a 2km road was to be graded and topped with murrum. However, documents availed during site visit revealed only 1.1 Km had been graded and topped with murrum. No explanation was provided why the rest of the road i.e 0.9km was not worked on as contracted. Consequently it has not been possible to confirm that value-for-money was obtained from the expenditure of Kshs.765,000 incurred under the contract

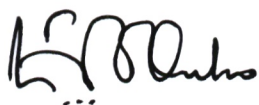
4.0 Construction of C.C.M Primary School – Poor Workmanship

The Kieni CDF disbursed Kshs.2,000,000 to CCM Primary School in the financial year 2015/2016 for construction of two classrooms. A site visit on 1 January 2017 showed that the project was done to completion. However, the two classrooms had cracks on the walls and floors, signifying poor workmanship. In addition, no engineer's certificates were provided for audit verification. Further, the CDF did not retain the mandatory 10% of the

project costs to cater for costs of substandard work executed by the contractor. In the circumstances, the propriety of the expenditure of Kshs.2,000,000 could not be confirmed.

5.0 Stalled Projects

During the financial year under review, the CDF implemented two projects: namely construction of Charity Assistant Chief's Office and Tagwa Police Post at Kshs.800,000 and Kshs.1,200,000 respectively totaling Kshs.2,000,000. However, review of documents availed for audit and a visit to the respective sites revealed that the projects had stalled at approximately 30% level of completion, yet the budgeted funds were paid in full. Bills of Quantities (BQs) from the Ministry of Works from which the projects' budgets may have been drawn were not presented for audit verification. Consequently, it has not been possible to confirm that value-for-money was obtained on the expenditure of Kshs.2,000,000 spent on the project



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

Nairobi

19 September 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	94,235,424	95,751,378
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		94,235,424	95,751,378
PAYMENTS			
Compensation of employees	4	2,325,518	2,882,522
Use of goods and services	5	9,595,106	7,332,268
Transfers to Other Government Units	6	32,226,730	26,796,070
Other grants and transfers	7	44,256,120	55,996,288
Acquisition of Assets	8	-	7,439,350
Other Payments	9	-	2,000,000
TOTAL PAYMENTS		88,403,474	102,446,497
SURPLUS/DEFICIT		5,831,951	(6,695,120)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KieniNGCDF financial statements were approved on 27/4/17 and signed by:


Chairman - NGCDFC




Fund Account Manager

FUND ACCOUNT MANAGER
NG - CDF KIENI CONSTITUENCY
P. O. Box 127 - 10104, MWEIGA.
Date.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIENI
CONSTITUENCY**

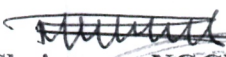
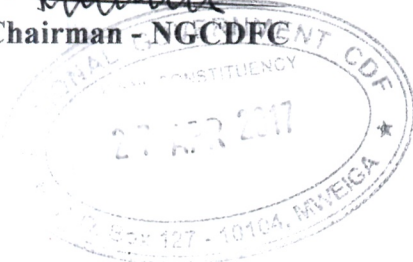
Reports and Financial Statements

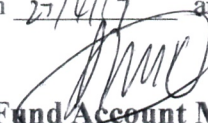
For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,995,502	5,362,274
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		10,995,502	5,362,274
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	5,362,274	11,932,690
Surplus/Deficit for the year		5,831,951	(6,695,120)
Prior year adjustments	14	(198,723)	124,703
NET LIABILITIES		10,995,502	5,362,274

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Kieni NGCDF financial statements were approved on 27/4/17 and signed by:



Chairman - NGCDF



Fund Account Manager

FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date.....

VII. 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	110,431,784	121,427,286	231,859,070	99,597,698	132,261,372	43%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
TOTAL	110,431,784	121,427,286	231,859,070	99,597,698	132,261,372	43%
PAYMENTS						
Compensation of Employees	3,492,594	3,492,594	6,985,188	2,325,518	4,659,671	33%
Use of goods and services	6,446,270	6,446,270	12,892,540	9,595,106	3,297,434	74%
Transfers to Other Government Units	44,500,000	44,500,000	89,000,000	32,226,730	56,773,270	36%
Other grants and transfers	55,992,920	61,679,292	117,67,212	44,256,120	73,416,092	38%
Acquisition of Assets		5,309,130	5,309,130	-	5,309,130 -	0%
Other Payments				-	-	
TOTAL	110,431,784	121,427,286	231,859,070	88,403,474	143,455,597	

FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 10104 MWEIGA
 Date: 

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

The overall utilisation stands at 43%, this can significantly be attributed to the fact that we received 50% (i.e Kshs 52,117,712) shortly before the transition to the new NG CDF Act, hence there was a period of over 4 months of inactivity, hence funds were not being utilized. It had to wait until formation of new NG CDF committee. This process was concluded some few weeks before closure of the financial year.

The Kieni NGCDF financial statements were approved on 27/4/17 and signed by:



Chairman NGCDF



Fund Account Manager



FUND ACCOUNT MANAGER
NG - CDF KIENI, CONSTITUENCY
P. O. Box 127 - 10104, MWEIGA.
Date.....27/4/17.....

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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 – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

GFS CODES	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation			
	A724040	42,117,712.00	
	A820922	52,117,712.00	
	A750258		45,976,003.00
	A796697		10,000,000.00
	A796993		36,365,374.50
	A797110		3,410,000.00
	TOTAL	94,235,424.00	95,751,377.50

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		


 FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date... 27/4/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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

2110000	Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2110201	Basic wages of contractual employees	2,201,822	2,726,317
2110202	Basic wages of casual labour	-	-
	Personal allowances paid as part of salary	-	-
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2120101	Employer contribution to NSSF	123,696	156,205
2710120	gratuity	-	-
	Total	2,325,518	2,882,522


 FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date: 27/4/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

2200000	5 USE OF GOODS AND SERVICES		
	Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2210100	Utilities, supplies and services	112,825	59,701
2210104	Office rent	133,100	157,300
2210200	Communication, supplies and services	366,440	229,350
2210300	Domestic travel and subsistence	731,390	408,250
2210500	Printing, advertising and information supplies & services	2,121,266	1,250,000
2210600	Rentals of produced assets	-	-
2210700	Training expenses	156,500	442,750
2210800	Hospitality supplies and services	640,210	241,160
2210802	Other committee expenses	1,082,458	652,500
2210809	Committee allowance	2,134,000	1,797,000
2210900	Insurance costs	231,326	326,503
2211000	Specialized materials and services	-	327,130
2211100	Office and general supplies and services	359,155	1,172,067
2211200	Fuel ,oil & lubricants	277,150	-
2211300	Other operating expenses	791,519	-
2220100	Routine maintenance – vehicles and other transport equipment	206,148	127,257
2220200	Routine maintenance – other assets	251,620	141,300
	Total	9,595,106	7,332,268


 FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date: 27/4/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016


NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

2630200			
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2630204	Transfers to National Government entities	-	-
2630205	Transfers to Primary Schools (see attached list)	10,108,519	6,350,000
2630206	Transfer to Secondary Schools (see attached list)	10,035,453	20,446,070
2630207	Transfers to Tertiary institutions (see attached list)	-	-
	Transfers to health institutions (see attached list)	12,082,758	-
	TOTAL	32,226,730	26,796,0702

7. OTHER GRANTS AND OTHER PAYMENTS

2640000			
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2640101	Bursary –Secondary (see attached list)	15,557,100	11,980,405
2640102	Bursary -Tertiary (see attached list)	4,809,300	6,515,622
2640104	Bursary-Special schools (see attached list)	180,000	2,412,673
2640105	Mocks & CAT(see attached list)		
2640504	water (see attached list)	5,708,006	
2640505	Agriculture (food security) (see attached list)	150,000	
2640506	Electricity projects (see attached list)		
2640507	Security (see attached list)	7,281,754	7,650,000.00
2640508	Roads (see attached list)	6,465,000	30,256,832
2640509	Sports (see attached list)		1,500,000
2640510	Other capital grants and transfer (see attached list)	4,104,960	-
2640200	Emergency Projects (specify)	-	-
	Total	44,256,960	55,996,288


 FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date..... 27/6/16

15
30

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

3100000			
	Non Financial Assets	2015 - 2016	2014 - 2015
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	6,544,000
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles and other transport equipment	-	-
3110704	Overhaul of vehicles and other transport equipment	-	-
3110801	Purchase of household Furniture and Institutional Equipment	-	895,350
3111001	Purchase of office furniture and General Equipment	-	-
3111002	Purchase of ICT Equipment , Software and Other ICT Assets	-	-
3111005	Purchase of Specialized Plant, Equipment and Machinery	-	-
3111009	Rehabilitation and Renovation of Plant, Machinery and Equipment	-	-
3111112	Acquisition of Land	-	-
3130101	Acquisition of Intangible Assets	-	-
	Total	-	7,439,350


 FUND ACCOUNT MANAGER
 P.O. - OTE KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date: 27/4/17

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

Reports and Financial Statements

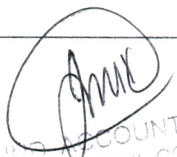
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfer to Stadiums		2,000,000.00
		2,000,000.00

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
Equity Bank- Nyeri A/C 0110297244437		10,995,502	5,362,274
		-	-
Total		10,995,502	5,362,274
10B: CASH IN HAND)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
		(30/6/2015)	(30/6/2015)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
Total		-	-
[Provide cash count certificates for each]			


 FUND ACCOUNT MANAGER
 N.G. - ODF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date: 27/4/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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

0

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

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


 FUND ACCOUNT MANAGER
 KDF - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

BALANCES BROUGHT FORWARD			
		2015 - 2016	2014 - 2015
		Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts		5,362,274	10,557,690
Cash in hand		-	-
Imprest			1,375,000
Total		5,362,2744	11,932,690
<i>[Provide short appropriate explanations as necessary]</i>			

14. PRIOR YEAR ADJUSTMENTS

PRIOR YEAR ADJUSTMENTS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	(198,723)	124,703
Cash in hand	-	-
Imprest		-
Total	(198,723)	124,703
The adjustments are corrections in the cashbook representing an expenditure overcast posting		


FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date.....27/6/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 - 2015 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 (specify)	-	-
	-	-

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 (specify)	-	-
	-	-


 FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 27 - 10104, MWEIGA.
 Date... 27/4/17

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

BALANCES BROUGHT FORWARD			
		2015 - 2016	2014 - 2015
		Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts		5,362,274	10,557,690
Cash in hand		-	-
Imprest			1,375,000
Total		5,362,274	11,932,690
[Provide short appropriate explanations as necessary]			

14. PRIOR YEAR ADJUSTMENTS

PRIOR YEAR ADJUSTMENTS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	(198,723)	124,703
Cash in hand	-	-
Imprest		-
Total	(198,723)	124,703
The adjustments are corrections in the cashbook representing an expenditure overcast posting		


FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA
 Date.....27/6/17.....

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI
CONSTITUENCY

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 - 2015 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 (specify)	-	-
	-	-

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 (specify)	-	-
	-	-


 FUND ACCOUNT MANAGER
 NG - ODF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date... 27/4/17

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
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 CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

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							

2/27

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
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 CONSTITUENCIES DEVELOPMENT FUND – KIENI CONSTITUENCY

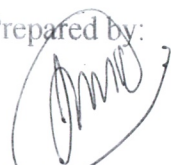
Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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	17,002,190.00	17,002,190.00
Transport equipment	9,763,625.00	9,763,625.00
Office equipment, furniture and fittings	1,250,518.00	1,250,518.00
ICT Equipment, Software and Other ICT Assets	903,336.00	903,336.00
Other Machinery and Equipment	18,005,520.00	18,005,520.00
Heritage and cultural assets	N/A	N/A
Intangible assets	N/A	N/A
Total	46,925,189.00	46,925,189.00

Prepared by:



Jessi Mathu

Ag. Fund Account Manager

Kieni NG -CDF

FUND ACCOUNT MANAGER
 NG - CDF KIENI CONSTITUENCY
 P. O. Box 127 - 10104, MWEIGA.
 Date: 27/4/17