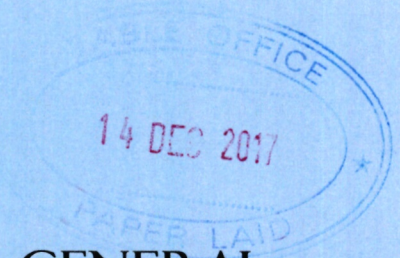
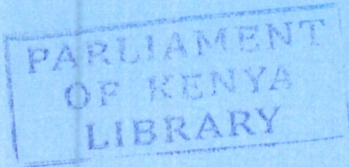


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NANDI HILLS CONSTITUENCY**

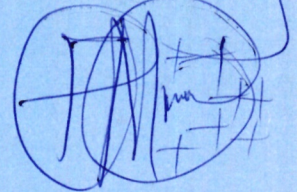
**FOR THE YEAR ENDED
30 JUNE 2016**

*Paper Laid on
the Table of
the House by
the Leader of
the Majority
Party on*

*Thursday
14th December*

*2017 during
the Special
Morning*

Sitting





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
NANDI HILLS 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 –
NANDI HILLS CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

1

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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 NANDI HILLS Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Mary Mwaki
3.	Accountant	Philemon Kitum

(d) Fiduciary Oversight Arrangements

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

(e) NANDI HILLS NGCDF Headquarters

Ministry of Works Building.
P.O Bo 181,
Nandi Hills.

(f) NANDI HILLS NGCDF Contacts

Telephone: (254) 0723052513
E-mail: cdfnandihills@NGCDF.go.ke
Website: www.nandihills.go.ke

(g) NANDI HILLS NGCDF Bankers

1. Equity Bank
P.O Box 500
Nandi Hills

(h) Independent Auditors

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements


For the year ended June 30, 2016 (Kshs)

**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 NANDI HILLS.

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.

**Enock Tum..........
CHAIRMAN NGCDFC**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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 NANDI HILLS 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 NANDI HILLS 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, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the NANDI HILLS 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 NANDI HILLS 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 8/8/16 2016.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
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 – NANDI HILLS 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- Nandi Hills Constituency set out on pages 6 to 25 which comprise statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 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 misstatements.

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

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

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

Basis for Adverse Opinion

1.0 Excess Expenditure

The statement of receipts and payments reflects use of goods and services and other grants and transfers expenditure of Kshs.9,932,490 and Kshs.41,979,807 respectively which however exceed their budgets by Kshs.1,471,378 or 17% and Kshs.5,006,769 or 14% respectively. However, approvals from the National Government Constituency Development Board as required under Section 6(2) of the National Government Constituency Development Fund Act, 2015 was not availed for audit review. As a result, the propriety of the aggregate excess expenditure of Kshs.6,478,147 cannot be confirmed.

2.0 Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.28,150,000 as disclosed in Note 6 to the financial statements in respect of funds disbursed to primary and secondary schools for various projects. However, expenditure returns and acknowledgement letters from the schools were not availed for audit verification. Under the circumstances, the propriety of the disbursements totalling Kshs.28,150,000 for the year ended 30 June 2016 cannot be confirmed.

3.0 Other Grants and Transfers

3.1 Bursary

Included in the other grants and transfers balance of Kshs.41,979,807 are bursary disbursements of Kshs.21,375,511 to needy students as shown below:

Project	Amount (Kshs)
Secondary Schools	11,000,000
Tertiary Institutions	7,000,000
Special Schools	3,375,511
Total	21,375,511

However, minutes of the bursary subcommittee showing how the needy cases were identified and bursary awards were determined were not availed for audit review. Further, there was no report showing that the Constituency Development Fund Committee ratified the list of beneficiaries forwarded by the bursary subcommittee as required by Constituencies Development Fund Circular Reference No.VOL1/111 dated 13 September 2010. In addition, the list of beneficiaries was not availed for audit verification. Under the circumstances, the propriety of the expenditure on bursaries for the year ended 30 June 2016 cannot be confirmed.

4.0 Bank Balances

The statement of financial assets reflects bank balances of Kshs.49,310,762 as at 30 June 2016. However, review of the bank reconciliation statements for the month of June 2016 revealed stale cheques totaling Kshs.1,224,734 some dating back to October 2014, had not been reversed in the cashbook. No explanation was provided for the failure to reverse the stale cheques. Under the circumstance, the validity and accuracy of bank balances of Kshs.49, 310,762 as at 30 June 2016 cannot be confirmed.

5.0 Other Pending Payables

Note 15.3 of the financial statements reflects other pending payables of Kshs.49,310,762. However, no documentary evidence such as Local Purchase Orders, invoices, delivery notes and inspection and acceptance reports were availed to explain the balance. Under the circumstances, the validity, accuracy and existence of other pending payables of Kshs.49,310,762 as at 30 June 2016 cannot be confirmed.

6.0 Statement of Cash Flow

The statement of cash flow reflects comparative figures for cash and cash equivalent at the beginning of the year and cash and cash equivalent at the end of the year which vary with the figures reflected in the certified 2014/2015 financial statements as detailed below:

Item	Figure reflected in the financial Statements – 2015/2016 (Kshs)	Figure reflected in the certified financial Statement 2014/2015 (Kshs)	Variance (Kshs)
Cash and Cash Equivalent at the beginning of the year	76,142,625	20,190,848	55,951,777
Cash and Cash Equivalent at the end of the year	6,871,365	24,650,679	-17,779,314
Total	83,013,990	44,841,527	38,172,463

The cash and cash equivalent variances at the beginning and at the end of the year of Kshs.55,951,777 and Kshs.17,779,314 respectively have not been explained. Under the circumstances, the validity and accuracy of the statements of cash flow for the year ended 30 June 2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Nandi Hills 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 does not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

During the year under review, Nandi Hills Constituency Development fund had approved budget of Kshs130,774,151 but incurred an expenditure totalling Kshs.80,963,389 resulting in under expenditure of Kshs.49,810,763 or approximately 38% of the approved budget of Kshs.130,774,151 as shown below:

Expenditure Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under / (Over) Expenditure (Kshs)	% Budget Utilization
Compensation of Employees	1,090,000	901,091	188,909	83
Use of goods and services	8,461,112	9,932,490	-1,471,378	117
Transfers to Other Government Units	83,750,000	28,150,000	55,600,000	34
Other grants and transfers	36,973,039	41,979,807	-5,006,768	114
Acquisition of Assets	0	0	0	
Other Payments	500,000	0	500,000	0
Totals	130,774,151	80,963,388	49,810,763	62

Funds not utilized imply that approved programs and projects were not implemented hence the budget did not fully meet the objectives of improving delivery of services to the residents of Nandi Constituency.

1.2 Project Implementation

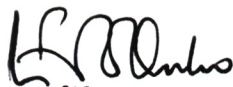
During the financial year 2015/2016, the Fund budgeted to disburse Kshs.67,775,370 to finance eighty two (82) projects out of which an amount of Kshs.33,397,214 was disbursed to forty one (41) projects as detailed in the attached appendix marked I.

According to the status report as at 30 June 2016, six (6) projects with budget of Kshs.4,209,914 were complete and thirty five (35) projects were ongoing, while funds totaling to Kshs.31,176,156 for forty one (41) projects though received in full, had not been disbursed to the respective project implementation committees. No reasons were provided to explain why the thirty five (35) projects were not completed and why funds for forty one (41) projects were not disbursed even though the funds had been received in full. As a result of the delays in implementing the projects, the residents of Nandi Hills failed to benefit from the projects that were not implemented as budgeted during the year under review.

1.3 Project Verification

During the year under review, twelve (12) projects with a budget of 10,881,963 were verified and the following observations made as detailed in the attached appendix marked II.

Out of the 12 projects verified, four (4) projects were complete and in use while eight (8) projects were on going. In addition, one institution had acquired land for a total of Kshs.1,500,000 but failed to avail the ownership documents for the pieces of land acquired. No proper explanation was provided for lack of ownership documents for the land acquired. Consequently the ownership by CDF Nandi Hills of land bought for Kshs.1,500,000 could not be confirmed.



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

Nairobi

10 November 2017

Appendix I

	Project	Activity	Allocation (Kshs)	Disbursement (Kshs)	Status
1	Construction company	Road Construction	909,914	909,914	Complete
2	Elenet Primary School	Walling, roofing, plastering, painting and ceiling to completion of 3 classrooms	800,000	800,000	Complete
3	Kaptuma Primary School	Plastering, painting and ceiling to completion of 1 classroom-	600,000	600,000	Complete
4	Kipsamoo Primary	Renovation of 8 classrooms - roofing, plastering, painting and ceiling to completion of the classrooms	500,000	500,000	Complete
5	Tereno Girls Sec School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	900000	900,000	Complete
6	Tororo Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500000	500,000	Complete
	Sub Total		4,209,914	4,209,914	
7	Lengon Primary	Walling, plastering, painting and ceiling to completion of 1 classroom.	800,000	800,000	On-going
8	Ndubusat – Tartar Road (4km)	Heavy bush clearing and grading, install culvert hard material, excavation and provide gravel wearing course	927,100	927,100	On-going
9	Kipkimba Primary School	Plastering, painting and ceiling to completion of 6 classrooms.	500,000	500,000	On-going

10	Chepngetuny Primary School	Roofing, plastering, painting and ceiling to completion of 3 classrooms	600,000	600,000	On-going
11	Kipkoror – Ngong Market (5km)	Heavy bush clearing, stump removal, install culvert, fill hard material, excavation and provide gravel wearing course	1,644,600	1,644,600	On-going
12	Ainapng'etuny Primary	Roofing, plastering, painting and ceiling to completion of 2 classrooms	900,000	900,000	On-going
13	Ollessos Day Mixed Secondary	Walling, plastering, painting of laboratory- 1,000,000 purchase of 1 acre of land 1,200,000	2,200,000	2,000,000	On-going
14	Kabikwen Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom-600,000 purchase 1 acre of land 1,000,000	1,600,000	1,100,000	On-going
15	Kapkembur Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000	500,000	On-going
16	Keben Primary School	Renovation of 4 classrooms- roofing, plastering, painting and ceiling to completion	700,000	600,000	On-going
17	Nandi Tea- Griffins Road (1.5km)	Reshaping manually labour based, provide gravel wearing course and fill in hard materials	659,000	659,000	On-going
18	Koimur Primary School	Purchase 4 acres of land	1,650,000	1,650,000	On-going
19	Sochoi Primary	Plastering, painting and ceilinging to completion of 2 classrooms.	400,000	400,000	On-going

20	Jean Marie Seronei Secondary School	Walling, roofing, plastering, painting and ceiling to completion of 3 classrooms	3,000,000	3,000,000	On-going
21	Kapnyemis Primary School	Walling, roofing, plastering, painting and ceiling to completion of 3 classrooms.	600,000	600,000	On-going
22	Kogamei Primary	Plastering, painting and ceiling to completion of 8 classrooms	600,000	600,000	On-going
23	Mogoon – Tengut Road (3km)	Bush clearing, heavy grading fill in hard material, install culvert and provide gravel wearing course,	1,406,600	1,406,600	On-going
24	Kaplelmet Primary School	Plastering, painting and ceiling to completion of 1 classroom	500,000	500,000	On-going
25	Ngame Primary	Plastering, painting and ceiling to completion of 2 classrooms.	400,000	400,000	On-going
26	Nandi Hills Township Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classrooms	500,000	500,000	On-going
27	Nduroto Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000	500,000	On-going
28	Sirwa Secondary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom.	600,000	600,000	On-going
29	Kosoiywo Primary	Walling, foundation, plastering, painting and ceiling to completion of 2 classrooms	700,000	500,000	On-going

30	Taboiyat Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000	600,000	On-going
31	Kimwogi Primary	Purchase 3 acres of land-1,000,000, walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-900,000	1,900,000	1,900,000	On-going
32	Kipsebwo Primary	Plastering, painting and ceiling to completion of 1 classroom	500,000	500,000	On-going
33	Tereno Primary School	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms.	900,000	700,000	On-going
34	Cheptabach Secondary	Walling, roofing, plastering, painting and ceiling to completion of 3 classrooms	1,000,000	500,000	On-going
35	Keteng Primary School	Plastering, painting and ceiling to completion of 2 classrooms.	500,000	500,000	On-going
36	Aic Chesirikan Primary	Purchase 3 acres of land-	1,000,000	600,000	On-going
37	Chemalal Hill View Point Academy	Purchase 3 acres-600,000, walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-600,000	1,200,000	300,000	On-going
38	Kabote Adventist Secondary	Walling, roofing, plastering, painting of dormitory	700,000	600,000	On-going
39	Kaptien Primary	Plastering, painting and ceiling to completion of 4 classrooms-	600,000	600,000	On-going

40	Kapsean Primary	Plastering, painting and ceiling to completion of 4 classrooms-	800,000	700,000	On-going
41	Kapsokio Primary	walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-	800,000	800,000	On-going
	Sub Total		32,387,300	29,187,300	
42	Ainapngetuny Secondary School	Walling, roofing, plastering, painting and ceiling of laboratory	2,000,000	-	Funds not disbursed
43	Chebarus-Chepsetai-Kipchamom Road(4.5km)	Heavy bush clearing and grading, install culvert hard material, excavation and provide gravel wearing course	1,424,600	-	Funds not disbursed
44	Chelagat Mutai Ollessos Township Primary School	Purchase 3 acres of land	1,000,000	-	Funds not disbursed
45	Chepkunyuk Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000	-	Funds not disbursed
46	Cheplelachbei Primary Secondary	Roofing, painting, flooring and ceiling to rehabilitated state of 4 classrooms	400,000	-	Funds not disbursed
47	Kipsebwo – Chepkunyuk Road(11km)	Provide gravel wearing course and light grading	660,000	-	Funds not disbursed
48	Kisei – Kimwogi Road(5km)	Bush clearing, excavation, clear stumps and boulder, install culvert and provide gravel wearing course	1,630,400	-	Funds not disbursed

49	Lengon – Cherobon Timber Bridge	River channeling, excavation, foundation, timber provision and treatment, provide infill and backfill materials, framework.	1,345,025	-	Funds not disbursed
50	Sinendet Primary School	Roofing, painting, flooring and ceiling to rehabilitated state of 8 classrooms	437,931	-	Funds not disbursed
51	Siwo – Chepkunyuk Road(8 Km)	Bush clearing, heavy grading fill in hard material, install culvert and provide gravel wearing course	772,800	-	Funds not disbursed
52	Siwo Primary	Plastering, painting and ceiling to completion of 4 classrooms.	600,000	-	Funds not disbursed
53	Sochoi Quarry – Cheboror Road	Bush clearing, heavy grading fill in hard material, install culvert and provide gravel wearing course, provide and lay masonry scorches and opening side drains and metre drains	1,307,400	-	Funds not disbursed
54	Soiyet Secondary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000	-	Funds not disbursed
55	St. John Mixed Chepkunyuk	Purchase 1 acre of land	1,000,000	-	Funds not disbursed
56	Chebinyiny Primary	Walling, foundation, plastering, painting and ceiling to completion of 1 classrooms	600,000	-	Funds not disbursed
57	Cheptingting Primary	Roofing, plastering, painting and ceiling to completion of 2 classrooms	400,000	-	Funds not disbursed

58	Cherobon Primary	Walling, plastering, painting and ceiling to completion of 1 classrooms	600,000	-	Funds not disbursed
59	Choimim Primary	Plastering, painting and ceiling to completion of 1 classroom.	200,000	-	Funds not disbursed
60	Kapchanga Primary	Purchase 3 acres of land-800,000, walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-800,000	1,600,000	-	Funds not disbursed
61	Kapkoros Primary	walling, foundation, plastering, painting and ceiling to completion of 2 classrooms-	700,000	-	Funds not disbursed
62	Kaputi Primary	Plastering, painting and ceiling to completion of 1 classroom-	200,000	-	Funds not disbursed
63	Kimugul Primary	Walling, foundation, plastering, painting and ceiling to completion of 2 classrooms	700,000	-	Funds not disbursed
64	Kimugul Secondary	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms	800,000	-	Funds not disbursed
65	Kipkorom Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	600,000	-	Funds not disbursed
66	Kisoga Primary	Walling, plastering, painting and ceiling to completion of 1 classroom.	700,000	-	Funds not disbursed

67	Kitechgaa Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom.	700,000	-	Funds not disbursed
68	Ndururo Primary	Walling, roofing, plastering, painting and ceiling to completion of 4 classrooms	500,000	-	Funds not disbursed
69	Nukiat Primary School	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms	500,000	-	On-going
70	Ogirgir Primary	Plastering, painting and ceiling to completion of 1 classroom.	200,000	-	Funds not disbursed
71	O'llessos Primary	Plastering, painting and ceiling to completion of 2 classrooms.	700,000	-	Funds not disbursed
72	Simbi Primary	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms.	700,000	-	Funds not disbursed
73	Sirwa Primary	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms.	800,000	-	Funds not disbursed
74	Sochoi Secondary	Walling, roofing, plastering, painting and ceiling of dining/multipurpose hall	600,000	-	Funds not disbursed
75	Tigitio Secondary School	Roofing, plastering, painting and ceiling of laboratory	500,000	-	Funds not disbursed
76	Ollessos Hills Primary School	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom	500,000	-	Funds not disbursed

77	Cheplelachbei Secondary	Plastering, painting and ceiling to completion of 4 classrooms	400,000	-	Funds not disbursed
78	Kapchuriai Primary	Purchase 1 acre of land	900,000	-	Funds not disbursed
79	Kaptien Secondary	Roofing, plastering, painting and ceiling of laboratory	1,000,000	-	Funds not disbursed
80	Kimolonik Primary	Walling, slap, plastering, painting and ceiling to completion of 5 classrooms	1,000,000	-	Funds not disbursed
81	Lolkireny Primary	Walling, foundation, plastering, painting and ceiling to completion of 2 classrooms	800,000	-	Funds not disbursed
82	Sile Primary	Walling, roofing, plastering, painting and ceiling to completion of 1 classroom.	600,000	-	Funds not disbursed
		Sub total	31,178,156	-	
		Total	67,775,370	33,397,214	

Appendix II

	Project	Activity	Amount (Kshs)	Remarks
1	Sochoi Boys Secondary School	Walling, roofing, plastering, painting and ceiling of dining/multipurpose hall	1,000,000	Doors, window panes and plastering has not been done
2	Kimuogi Primary School	Walling, roofing, plastering, painting and clinging to completion of 2 classroom 1,200,000	1,200,000	Complete and in use
3	Koimur Primary School	Walling, roofing, plastering, painting and clinging to completion of 2 classroom 1,200,000	1,200,000	Complete and in use
4	Shamchel Enterprises	Road gravelling and murraming	1,091,412	Complete and in use
5	Chepngetuny Primary School	Purchase of 3 acres of land	1,500,000	Valuation and ownership documents not availed. Land has not been demarcated
6	Kaplelmet Secondary School	Walling, roofing, plastering, painting and ceiling to completion of 2 classroom	1,000,000	Plastering and painting not done
7	Tereno Girls Sec School	Walling, roofing, plastering, painting and ceiling to completion of 2 classrooms.	900,000	Plastering and painting not done
8	Vistamax Const. Co. Ltd	Road gravelling and Murraming	690,551	Complete and in use
9	Cheptabach secondary	Roofing, plastering, painting of dormitory	500,000	Plastering and painting not done
10	Kabote adventist secondary	plastering, painting and clinging of laboratory	600,000	Plastering and painting not done
11	Kaptien secondary	Walling, roofing, plastering, painting and clinging to completion of 1 classroom	600,000	On going

12	Kimugul secondary	Walling, roofing, plastering, painting and clinging to completion of 1 classroom	600,000	Plastering and painting not done
		Total	10,881,963	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
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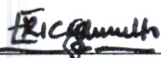
Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR
ENDED 30/6/2016**

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	105,623,471	100,201,542
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		105,623,471	100,201,542
PAYMENTS			
Compensation of employees	4	901,091	953,290
Use of goods and services	5	9,932,490	8,358,365
Transfers to Other Government Units	6	28,150,000	55,420,351
Other grants and transfers	7	41,979,807	31,009,703
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		80,963,389	95,741,709
SURPLUS/DEFICIT		24,660,083	4,459,833

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NANDI HILLS NGCDF financial statements were approved on 8/8/2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

IV. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2016

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	49,310,762	24,650,680
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	
TOTAL FINANCIAL ASSETS		49,310,762	24,650,680
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	24,650,680	20,190,847
Surplus/Defict for the year		24,660,083	4,459,833
Prior year adjustments	14	-	-
NET LIABILITIES		49,310,762	24,650,680

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)**

V. 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	106,123,471	24,650,680	130,774,151	130,274,151	500,000	99.6%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
TOTAL	106,123,471	24,650,680	130,774,151	130,274,151	500,000	99.6%
PAYMENTS						
Compensation of Employees	1,090,000		1,090,000	901,091	188,909	82.7%
Use of goods and services	8,461,112		8,461,112	9,932,490	(1,471,378)	117.4%
Transfers to Other Government Units	63,750,000	20,000,000	83,750,000	28,150,000	55,600,000	33.6%
Other grants and transfers	32,322,359	4,650,680	36,973,039	41,979,807	(5,006,769)	113.5%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	500,000		500,000		500,000	
TOTAL	106,123,471	24,650,680	130,774,151	80,963,389	49,810,762	61.9%

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

- i. The large balance of Ksh, 49,310,762 came as a result of late disbursements from the board.

The NANDI HILLS NGCDF financial statements were approved on 8/8/2016 and signed by:


Chairman NGCDF


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**


Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

VI. CASH FLOW STATEMENT FOR THE YEAR ENDED 30/06/2016

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	105,623,471	100,201,542
Other Receipts	3	-	-
		105,623,471	100,201,542
Payments for operating expenses			
Compensation of Employees	4	901,091	953,290
Use of goods and services	5	9,932,490	8,358,365
Transfers to Other Government Units	6	28,150,000	55,420,351
Other grants and transfers	7	41,979,807	31,009,703
Other Payments	9	-	-
		80,963,389	95,741,709
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		24,660,083	4,459,833
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		24,660,083	4,459,833
Cash and cash equivalent at BEGINNING of the year	13	24,650,680	76,142,625
Cash and cash equivalent at END of the year		49,310,762	6,871,365

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



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – NANDI HILLS CONSTITUENCY

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For the year ended June 30, 2016 (Kshs)

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, 2016.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	A796236	20,000,000	100,201,542
	A 796269	20,000,000	
	A 796467	13,000,000	
	A 724219	52,623,471	
Conditional grants			-
	AIE NO...	-	
Receipt from other Constituency	AIE NO...	-	
TOTAL		105,623,471	100,201,542

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of office and general equipment		-	-
		-	-
	Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
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For the year ended June 30, 2016 (Kshs)

3 OTHER RECEIPTS				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	
Interest Received		-	-	
Other Receipts Not Classified Elsewhere (specify)		-	-	
Total		-	-	

4 COMPENSATION OF EMPLOYEE				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Basic wages of contractual employees		887,891	953,290	
Basic wages of casual labour		-	-	
Personal allowances paid as part of salary		-	-	
House allowance		-	-	
Transport allowance		-	-	
Leave allowance		-	-	
Other personnel payments		-	-	
Employer contribution to NSSF		13,200	-	
gratuity		-	-	
Total		901,091	953,290	

5 USE OF GOODS AND SERVICES				
Description		2015 - 2016	2014 - 2015	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**
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5 USE OF GOODS AND SERVICES				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Utilities, supplies and services		138,000	3,108,365	
Office rent		-	-	
Communication, supplies and services		-	-	
Domestic travel and subsistence		-	-	
Printing, advertising and information supplies & services		-	-	
Rentals of produced assets		-	-	
Training expenses		-	-	
Hospitality supplies and services		-	-	
Other committee expenses		-	-	
Committee allowance		8,372,960	5,250,000	
Insurance costs		-	-	
Specialised materials and services		-	-	
Office and general supplies and services		-	-	
Fuel ,oil & lubricants		178,000	-	
Other operating expenses		-	-	
Routine maintenance – vehicles and other transport equipment		1,243,530	-	
Routine maintenance – other assets		-	-	
		-	-	
Total		9,932,490	8,358,365	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Transfers to primary schools		19,050,000	37,037,931	
Transfers to secondary schools		9,100,000	15,200,000	
Transfers to Tertiary institutions		-	-	
Transfers to Health		-	3,182,420	
TOTAL		28,150,000	55,420,351	

7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Bursary -Secondary		11,000,000	10,003,363	
Bursary -Tertiary		7,000,000	6,990,000	
Bursary-Special schools		3,375,511	-	
Mocks & CAT		1,511,772	1,759,000	
water		-	-	
Environment		518,110	-	
Electricity projects		-	6,000,000	
Security		-	-	
Roads		11,997,124	2,324,650	
Sports		1,905,000	-	
Other capital grants and transfer		-	-	
Emergency Projects (specify)		4,672,291	3,932,690	
Total		41,979,807	31,009,703	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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

8 ACQUISITION OF ASSETS			
<u>Non-Financial Assets</u>		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office WATER DISPENSER AND MEKO GAS		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
			-
Total		-	-

9 Other Payments			
specify		-	-
specify		-	-
specify		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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For the year ended June 30, 2016 (Kshs)

10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency		Account Number	2015 - 2016	2014 - 2015
			Kshs	Kshs
<i>Equity Nandi Hills Branch</i>		,0920261628747	49,310,762	24,650,680
			-	-
			-	-
Total			49,310,762	24,650,680

10B: CASH IN HAND)				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
Location 1			-	-
Location 2			-	-
Location 3			-	-
Other receipts (specify)			-	-
Total			-	-

			<i>[Provide cash count certificates for each]</i>	
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>			<i>Amount Taken</i>	<i>Amount Surrendered</i>
		<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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For the year ended June 30, 2016 (Kshs)

				-
			-	-
			-	-
			-	-
			-	-
			-	-

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

13 BALANCES BROUGHT FORWARD				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts		24,650,680	19,864,648
	Cash in hand		-	-
	Imprest			326,200
	Total		24,650,680	20,190,848

14				
		PRIOR YEAR ADJUSTMENTS		
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts			
	Cash in hand		-	-
	Imprest		-	-
	Total		-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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

	15			
	OTHER IMPORTANT DISCLOSURES			
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	TOTAL		-	-

	15.2: PENDING STAFF PAYABLES			
			Kshs	Kshs
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-
	Others (specify)		-	-
			-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
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For the year ended June 30, 2016 (Kshs)

15.3: OTHER PENDING PAYABLES			
		2015 - 2016	2014 2015
		Kshs	Kshs
	Amounts due to other Government entities (see attached list)	49,310,762	6,050,796
	Amounts due to other grants and other transfers (see attached list)	-	18,600,000
	Others (specify)	-	-
		49,310,762	24,650,796

10B: CASH IN HAND)		2015 - 2016	2014 2015
		Kshs	Kshs
	Location 1	-	-
	Location 2	-	-
	Location 3	-	-
	Other receipts (specify)	-	-
	Total	-	-
	<i>[Provide cash count certificates for each]</i>		
11: OUTSTANDING IMPRESTS			
	<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Balance (30/6/2015)</i>
	Date imprest taken	Kshs	Kshs
		-	-
		-	-
		-	-
		-	-
		-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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

-

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

			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts		24,650,680	
	Cash in hand		-	
	Imprest			
	Total		24,650,680	

14	PRIOR YEAR ADJUSTMENTS			
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts			
	Cash in hand		-	
	Imprest		-	
			-	
	Total		-	

15			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Construction of buildings		-	
	Construction of civil works		-	
	Supply of goods		-	
	Supply of services		-	
	TOTAL		-	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

15.2: PENDING STAFF PAYABLES		2015 - 2016	2014 - 2015
		Kshs	Kshs
	Senior management	-	
	Middle management	-	
	Unionisable employees	-	
	Others (specify)	-	
		-	

15.3: OTHER PENDING PAYABLES		2015 - 2016	2014 - 2015
		Kshs	Kshs
	Amounts due to other Government entities (see attached list)	49,310,762	6,050,796
	Amounts due to other grants and other transfers (see attached list)	-	18,600,000
	Others (specify)	-	-
		49,310,762	24,650,796

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Comments
		a	b	c	
	Construction of buildings				
	1.				
	2.				
	3.				
	Sub-Total				
	Construction of civil works				
	4.				
	5.				

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	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	Outstanding Balance 2,014	Comments
			a	b		
	Senior Management					
	1.					
	2.					
	3.					
	Sub-Total					
	Middle Management					
	4.					
	5.					
	Sub-Total					
	Unionisable Employees					
	7.					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

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For the year ended June 30, 2016 (Kshs)

	8.					
	9.					
	Sub-Total					
	Others (specify)					
	10.					
	11.					
	Sub-Total					
	Grand Total					

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

	Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance	Comments
					2,016	
			a	b		
	Amounts due to other Government entities	46,000,000	46,000,000	31/06/2016	46,000,000	Due from board
	1.					
	2.					
	3.					
	Sub-Total	46,000,000	46,000,000		46,000,000 -	-

	Amounts due to other grants and other transfers	3,810,762		31/06/2016	3,810,762	Due from board
	4.					
	5.					
	6.					
	Sub-Total	3,810,762	3,810,762			

	Others (specify)					

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT
FUND – NANDI HILLS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

	7.				
	8.				
	9.				
	Sub-Total				
	Grand Total				

	Asset class	Historical Cost	
		(Kshs)	(Kshs)
		2015/16	2014/15
	Land		
	Buildings and structures		
	Transport equipment		
	Office equipment, furniture and fittings		
	ICT Equipment, Software and Other ICT Assets		
	Other Machinery and Equipment		
	Heritage and cultural assets		
	Intangible assets		
	Total		

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