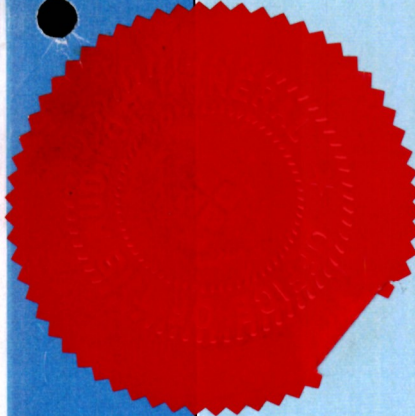


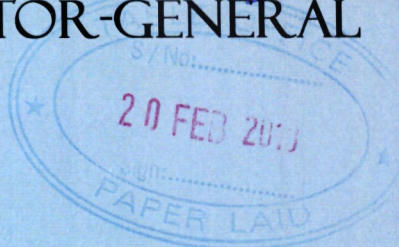
REPUBLIC OF KENYA



*By Lt. Col. ...
on 20/2/2013
Table at the*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- MATUNGULU CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016





**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND –
MATUNGULU CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

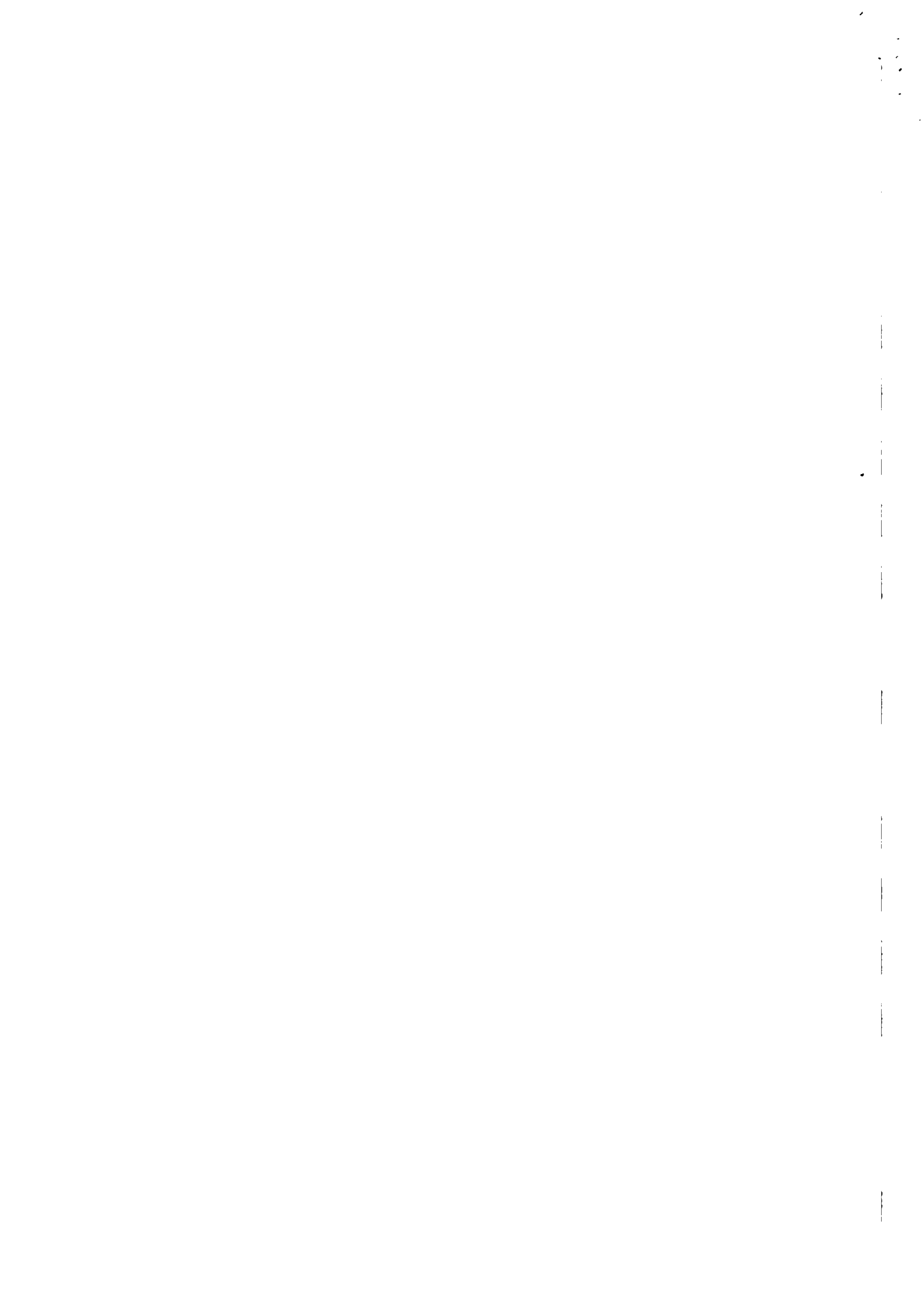
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
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	3
III. STATEMENT OF NG-CDF 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.....	9
IX. NOTES TO THE FINANCIAL STATEMENTS	11



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - MATUNGULU
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning.

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The *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.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Mburu Ngugi
3.	District Accountant	Susan Kabiro

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Matungulu Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the National Government Constituency Development Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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

It is my pleasure to deliver the Chairman's report for Matungulu NG-CDF for the financial year 2015/2016.

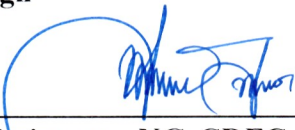
In the financial year 2015/16 Matungulu NG-CDF total allocation was Ksh 117,133,497 only Ksh 58,000,000 was received from the board in the financial year.

During the financial year a total of Ksh 48,669,123.76 was disbursed to various projects with the education centre taking a large percentage of the allocation.

The challenges we faced during the year were; we never had a committee in place for three months during the financial year causing delays in implementation of projects.

The NG-CDF board should rationalize projects costs through some standardized national and regional projects costs ceilings and ensure funds are disbursed on time.

Sign



Chairman - NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(e) Entity Headquarters

Provide box and physical address of the constituency NG-CDF office

Matungulu NG-CDF Office
P.O. Box 631-90131,
Kangundo Road
Tala, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency NG-CDF office

Telephone: 0704399179
E-mail: matungulucdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency NG-CDF main banker (provide the bank, branch, account number and address)

1. Equity Bank Ltd.
Tala Branch
0900261817477
P.O. Box 631-90115,
TALA

(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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

III. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2014 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

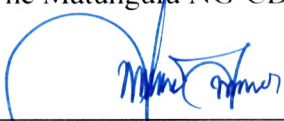
The Fund Account Manager in charge of the Matungulu NG-CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2016. This responsibility 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Matungulu NG-CDF accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Matungulu NG-CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2016, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Matungulu NG-CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

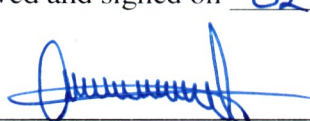
The Fund Account Manager in charge of the Matungulu NG-CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency'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

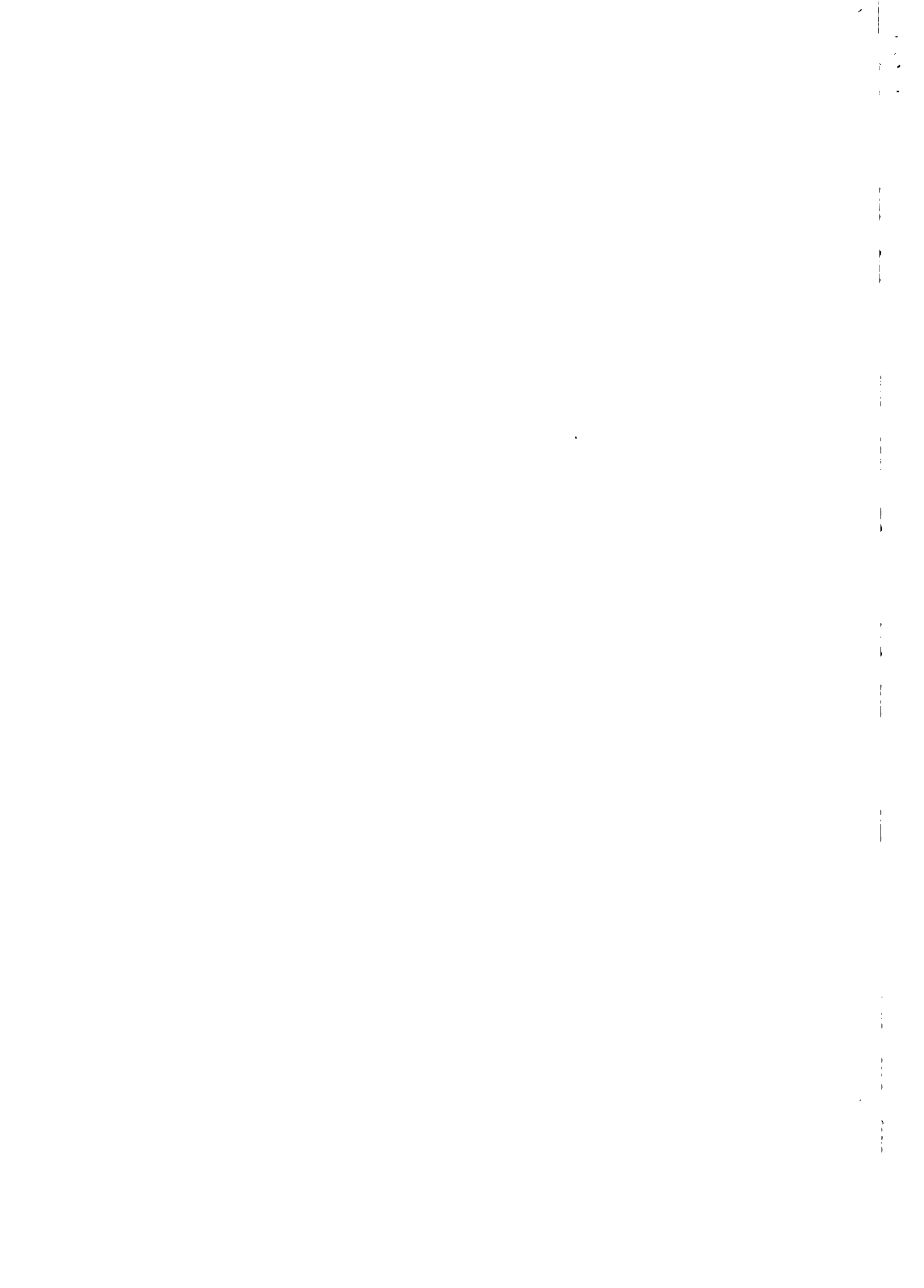
The Matungulu NG-CDF financial statements were approved and signed on 02/09/ 2016.



Chairman - NG-CDFC



Fund Account Manager



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 – MATUNGULU 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 - Matungulu Constituency set out on pages 5 to 16, which comprise the 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 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 with a view 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 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

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

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. Presentation and Disclosures in the Financial Statements

The summary statement of appropriation at page 8 reflects material budget utilization differences both for receipts and expenditure items. However, no explanations have been provided for the material variances between the approved budget and the actual receipts and expenditure respectively, contrary to the requirements under Paragraph 1.9.8 of International Public Sector Accounting Standard Cash Basis reporting framework.

2. Accuracy of the Financial Statements

2.1 Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balances Kshs	Variance Kshs
Use of Goods and Services	6,243,595	1,062,262	5,181,333
Committee Meeting Allowance	-	5,181,334	(5,181,334)
Social Security	-	5,800	(5,800)

However, contrary to the requirements of paragraph 1.5 of the IPSAS Cash Basis reporting framework, no disclosures have been made in the notes to the financial statements to indicate that the comparative information is restated. In addition, the nature of the errors and the respective amounts of the corrections made have not been disclosed.

2.2 Casting Errors

The following casting errors have been noted in the summary statement of appropriation under the budget utilization column:

	Financial Statements Balance Kshs	Re-casted Balance Kshs	Casting Difference Kshs
Transfer from the NG-CDF Board	526,949	117,740,045	(117,213,096)
Compensation of employees	1,131,493	2,007,533	(876,040)
Use of goods and services	2,243,471	3,805,314	(1,561,843)
Transfers to other government units	(725,206)	50,935,417	(51,660,623)
Other grants and transfers	6,767,613	11,275,657	(4,508,044)

No action has been taken to correct these casting errors.

In the circumstance, the accuracy of the financial statements for the year ended 30 June 2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the significance of matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund – Matungulu 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 Standard (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

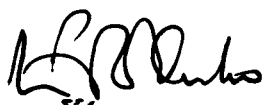
Budgetary Control and Performance

During the year under review, Matungulu Constituency Fund incurred expenditure totalling Kshs.107,216,124 against an approved budget of Kshs.175,740,045 or approximately 61% of the budget resulting in under expenditure of Kshs.68,523,921 as shown below:

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Budget Difference (Ksh)	% of Utilization
Compensation of employees	3,276,039	1,268,506	2,007,533	61
Use of goods and services	9,703,857	5,898,543	3,805,314	39
Transfers to other Government units	127,195,958	76,260,541	50,935,417	40

Other grants and transfers	35,064,191	23,788,534	11,275,657	32
Other payments	500,000	-	500,000	0
Total	175,740,045	107,216,124	68,523,921	61

The under expenditures indicate that funds were not utilized fully and all approved programs not implemented wholly. The budget did not, therefore, fully meet its objectives of improving delivery of services to the residents of Matungulu Constituency.



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

Nairobi

04 December 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
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 NG-CDF Board-A.I.E's received	1	58,000,00	110,510,251
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	547,000	456,000
TOTAL RECEIPTS		58,547,000	110,966,251
PAYMENTS			
Compensation of Employees	4	1,268,506	1,008,253
Use of goods and services	5	5,898,543	6,243,595
Transfers to Other Government Units	6	76,260,541	61,826,156
Other grants and transfers	7	23,788,534	32,162,246
Acquisition of Assets	8	-	4,737,100
Other Payments	9	-	-
TOTAL PAYMENTS		107,216,124	105,977,350
SURPLUS/DEFICIT		(48,669,124)	4,988,901

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Matungulu NG-CDF financial statements were approved on 02/09/ 2016 and signed by:

Chairman - NG-CDFC

Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
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	9,937,424	58,606,548
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		9,937,424	58,606,548
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1 st July 2015	13	58,606,548	53,617,647
Surplus/Deficit for the year		(48,669,124)	4,988,901
Prior year adjustments	14	-	-
NET LIABILITIES		9,937,424	58,606,548

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Matungulu NG-CDF financial statements were approved on 02/09/ 2016 and signed by:

Chairman - NG-CDFC

Fund Account Manager

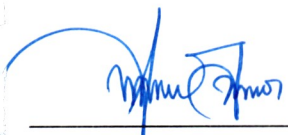
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

VI STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from NG-CDF Board	1	58,000,000	110,510,251
Other Receipts	3	547,000	456,000
		58,547,000	110,966,251
Payments for operating expenses			
Compensation of Employees	4	1,268,506	1,002,453
Use of goods and services	5	5,898,543	6,243,595
Transfers to Other Government Units	6	76,260,541	61,826,156
Other grants and transfers	7	23,788,534	32,162,246
Other Payments	9	-	-
		107,216,124	101,240,250
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(48,669,124)	9,726,001
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	4,737,100
Net cash flows from Investing Activities		-	(4,737,100)
NET INCREASE IN CASH AND CASH EQUIVALENT		(48,669,124)	4,988,901
Cash and cash equivalent at BEGINNING of the year	13	58,606,548	53,617,647
Cash and cash equivalent at END of the year		9,937,424	58,606,548

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Matungulu NG-CDF financial statements were approved on 02/09/ 2016 and signed by:



Chairman - NG-CDFC



Fund Account Manager

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

VII: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
Transfers from NG-CDF Board	117,133,497	58,606,548	175,740,045	58,000,000	526,948.95	100%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	547,000	(547,000)	-
Total	117,133,497	58,606,548	175,740,045	58,547,000	(20,051.05)	
Compensation of Employees	2,400,000	876,039	3,276,039	1,268,505.80	1,131,493.20	39%
Use of goods and services	8,142,014.73	1,561,843	9,703,857	5,898,543.31	2,243,471.42	61%
Transfers to Other Government Units	75,535,335.27	51,660,622	127,195,958	76,260,541.02	(725,205.75)	60%
Other grants and transfers	30,556,147	4,508,043	35,064,191	23,788,533.64	6,767,613.36	68%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	500,000	-	500,000	-	500,000	0%
TOTALS	117,133,497	58,606,548	175,740,045	107,216,124	9,917,373	

Deficit

(48,669,124)

(a) Cashbook Balance 9,937,424
14/15 A.I.Es used in 2015/16 48,669,124
58,606,548

The deficits were financed by balances brought forward from the financial year 2014/15.

(b) The other receipts are from sale of tender documents.

(c) The underutilization was due to delays in disbursement of funds.

The Matungulu NG-CDF financial statements were approved on 02/09/2016 and signed by:


Chairman - NG-CDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - MATUNGULU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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 Constituency.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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 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 CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the NG-CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables 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 Constituency’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 Constituency’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

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

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 – MATUNGULU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

Description	2015 - 2016	Restated
	Kshs	2014 - 2015 Kshs
AIE NO. 724129	10,000,000	
AIE NO. 796335	10,000,000	
AIE NO. 820617	10,000,000	
AIE NO. 820850	28,000,000	
AIE NO. 750407		7,300,000
AIE NO. 750497		20,327,563
AIE NO. 796613		14,576,538
AIE NO. 796831		13,051,025
AIE NO. 796088		27,627,563
AIE NO. 797200		27,627,563
TOTAL	58,000,000	110,510,251

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sales of Tender documents	547,000	456,000
Other Receipts Not Classified Elsewhere	-	-
Total	547,000	456,000

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of Contractual employees	1,235,146	1,002,453
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	33,360	5,800
Gratuity	-	-
Total	1,268,506	1,008,253

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	639,275	279,660
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	80,400
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	988,745	-
Hospitality supplies and services	-	-
Other Committee Expenses	282,880	145,600
Committee Allowance	3,596,400	5,035,734
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	152,320	687,790
Fuel, oil & Lubricants	200,000	-
Other operating expenses	38,924	14,411
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	5,898,543	6,243,595

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to Primary Schools	38,863,373	41,160,000
Transfers to Secondary Schools	20,989,916	11,483,397
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	16,407,252	8,882,759
TOTAL	76,260,541	61,826,156

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	9,504,403	9,668,011
Bursary -Tertiary	4,034,000	5,497,615
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	1,800,000	6,417,159
Food security	-	-
Electricity	800,000	-
Security	-	-
Roads	-	-
Sports	360,019	1,087,200
Environment	102,206	2,947,794
Emergency Projects	7,187,906	6,544,466
Total	23,788,534	32,162,246

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	4,200,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	537,100
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MATUNGULU
CONSTITUENCY**

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

Financial Assets

Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	-	4,737,100

9. OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Other Payments	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
<i>Equity Bank, Tala Branch A/C no. 0900261817477</i>	9,937,424	58,606,548
Total	9,937,424	58,606,548

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	58,606,548	53,617,647
Cash in hand	-	-
Imprest	-	-
Total	58,606,548	53,617,647

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Restated Historical Cost (Kshs) 2014/15
Land		
Buildings and structures	9,600,000	9,600,000
Transport equipment	4,200,000	4,200,000
Office equipment, furniture and fittings	761,360	761,360
ICT Equipment, Software and Other ICT Assets	499,500	499,500
Other Machinery and Equipment	25,800	25,800
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	15,086,660	15,086,660