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By LMP, M. Wale, MD
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND-
BORABU CONSTITUENCY
FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
BORABU**

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)

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY CABINET SECRETARY	3
III. STATEMENT OF NGCDFC 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 FOR RECURRENT & DEVELOPMENT EXPENDITURE COMBINED	8
VIII. TRIAL BALANCE	9
IX. SIGNIFICANT ACCOUNTING POLICIES.....	10
VII. NOTES TO THE FINANCIAL STATEMENTS.....	12

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003 amended in 2007 and repealed by the CDF Act, 2013.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 Act, (NG-CDF Act) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of National Government Development Agenda at 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.	Accounting Officer	Yusuf Mbuno
2.	AIE Holder	Edwin Lecha
3.	Sub-County Accountant	Thomas Obonyo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO.	NAME	POSITION IN THE COMMITTEE
1.	Duncan Ondari Omenge	Chairman
2.	Deputy County Commissioner	National Government Official. Member
3.	Fund Account Manager	Ex-Officio

4.	PeterArama	Secretary
5.	Peterson M. Obuba	Secretary
6.	Innocent Mose	Member
7.	Teresa Moraa	Member
8.	Esther Orutwa	Member
9.	PerisNyarunda	Member

(e) Entity Headquarters

P.O. Box 1-40502
Menyenya Farmers Building
Nyansiongo
Kenya.

(f) Entity Contacts

Telephone: (254) 714 836 279
E-mail: borabucdf@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Equity Bank
Keroka Branch
Ac No. 1240261392623

(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

II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPEMENT COMMITTEE(NG-CDFC)

Borabu Constituency Development Committee received Kshs131,841,617 during financial year 2015/2016. The NG-CDFC had a balance of Kshs12,575,218 brought forward in the bank from the previous financial year. The NG-CDFC did its best to implement projects as per approved budgets. We were able to implement projects to the tune of Kshs95,751,893 ranging from schools, youth polytechnics, bursary, water, roads, health centres among others.

The implemented projects have had a major impact on the community. The NG-CDFC has rehabilitated and opened over fifteen feeder roads which have greatly improved the transport system in the Constituency. Drilling of four bore holes and works on other water projects are on-going. The NG-CDFC has facilitated purchase of burses in learning institutions. This has had a major impact on movement in the learning institutions. We have also facilitated construction of Chiefs Offices in the constituency which has helped improve security. There are quite a number of projects on-going under construction of classrooms that will make great impact once completed. The NG-CDFC has funded rehabilitation of over twenty tea buying centers for tea farmers.



.....
Duncan Ondari Omenge
Chairman – BORABU NG-CDFC

.....Date.....

30/06/2016

III. STATEMENT OF CONSTITUENCY 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 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 Borabu 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 BorabuNG-CDFC 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 BorabuNG-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 BorabuNG-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 Borabu NG-CDFC 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 BorabuNG-CDFC financial statements were approved and signed on 30/06/2016 2016.

Duncan Ondari Omenge

Chairman – NG-CDFC

Edwin Lecha

Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BORABU 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- Borabu Constituency set out on pages 6 to 21, which comprise the statement of 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 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 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

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Borabu 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. Inaccuracies of the Financial Statements

The opening comparative figures were not in agreement with 2014/2015 certified financial statements as indicated below;

Item	Amount as per Opening Balance in 2015/2016 Kshs.	Amount as per Closing Balance 2014/2015 Kshs.
Outstanding Imprests and Fund Balance Brought Forward	-	27,124,051
Cash and cash equivalents	12,575,218	12,575,218
Total Financial Assets	(27,124,051)	39,699,269

Consequently, the accuracy and validity of the statement of financial assets balance as at 30 June 2016 could not be confirmed.

2. Other Grants and Transfers

2.1 Irregular Procurement of Roads Projects

Included in other grants and transfers of Kshs.47,358,269 are roads projects figure of Kshs.25,232,504 out of which Kshs.15,890,662 was spent on nine (9) projects which were irregularly procured contrary the National Government Constituencies Development Fund Act, 2015 Section 37 that stipulates that all works and services relating to projects under the Act shall be procured in accordance with the provisions of the Public Procurement and Disposal Act, 2005.

The engineers' estimates for the nine contracts were not used to evaluate tenders before award. Two (2) contracts namely Daraja–Nyagware road and Riombaso-Riariang'a–Kineni road were awarded to Vijo Construction and Tainum Co. Ltd respectively. However, another company Bon Joh General contractors was paid

Kshs.3,500,000 and Kshs.2,599,985 for both contracts. Further, the projects were implemented by CDFC instead of the PMCs and the retention fees were not provided for the payments. As a result, it was not possible to ascertain how the contractors were identified to provide the services.

Consequently, the accuracy and propriety of other grants and transfers of Kshs.21,990,647 for the year ended 30 June 2016 could not be confirmed.

2.2 Irregular Allocations on Emergency Projects

Included in other grants and transfers of Kshs.47,358,269 are emergency projects totalling to Kshs.4,565,065 out of which Kshs.4,398,065 was spent on three (3) roads namely Daraja-Nyagware road at Kshs.1,000,000, Riambaso-Riariang'a-Kineni road at Kshs.2,599,985 and Tinderet- Nyansiongo road at Kshs.798,080. However, the use of emergency funds did not meet the thresholds set for urgent and unforeseen need for expenditure as required by Section 8(3) of the National Government Constituencies Development Fund Act, 2015

Consequently, the propriety of emergencies figure of Kshs.4,398,065 could not be confirmed.

3. Use of Goods and Services

During the year under review, Fund Account Manager (FAM) deducted 5% administration fees on contracts issued to four (4) suppliers amounting to Kshs.307,930 on 1 March 2016.

The payment of administration fees deducted from the contractors by FAM is contrary to the National Government Constituencies Development Fund Act, 2015 Section 9 that stipulates that the project management committee shall set aside a sum not exceeding five per centum of the total allocation for the project to cater for the administration expenses of the project. The Manager is not a member of any Project Management Committee (PMC) and the money should not have been deducted from the contractors. In addition, there were records availed for audit review to indicate how the administration fee was spent.

Consequently, the manager breached the law and the propriety of Kshs.317,930 for the year ended 30 June 2016 could not be confirmed.

4. Irregular Payments on Allowances

Included in the use of goods and services of Kshs.11,449,418 is other committee expenses figure of Kshs.4,862,371 out of which Kshs.2,513,400 was allowances for monitoring and evaluation exercises and were not supported by approval minutes of the Constituency Development Fund Committee, monitoring and evaluation reports, dates of exercise and transportation used.

Consequently, the propriety of other committee expenses of Kshs.2,513,400 could not be confirmed.

5. Irregular Payments

A contractor was paid Kshs.1,999,186 to construct Mokomoni market. However, physical verification revealed that the contractor was paid for services not rendered. In addition, another contractor was paid Kshs.1,000,000 to construct Mekenene Bridge but again no works were carried out on the bridge.

6. Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs.48,664,942 as at 30 June 2016 was not fairly stated in that the bank reconciliation statement as at 30 June 2016 reflected unrepresented cheques amounting to Kshs.2,342,931 which were stale and had not been reversed in the cashbook by the time of the audit in December 2016.

Consequently, the accuracy and validity of the cash and cash equivalents balance of Kshs.48,664,942 could not be confirmed.

7. Statement of Appropriation – Recurrent and Development

The summary statement of appropriation for recurrent and development expenditure includes an adjustment figure of Kshs.39,819,739 in respect of transfer from CDF Board and Kshs.39,819,739 with regards to payment items during the year ended 30 June 2016. These adjustments however had not been supported by relevant approvals from the National Government Constituencies Development Fund Board.

Consequently, the accuracy of the summary statement of appropriation: recurrent and development could not 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, the financial position of National Government Constituencies Development Fund – Borabu 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budgetary Performance analysis

Analysis of Borabu NGCDF approved final budget totalling Kshs.155,316,835 reflect 2015/2016 allocation of Kshs.115,497,096 and unspent balance brought forward of Kshs.39,819,739. During the same period, the fund incurred an expenditure of Kshs.95,751,893 of the approved final budget resulting in unabsorbed amount of Kshs.59,564,942 as follows;

	Approved Budget (a)	Expenditure (b)	Deviation (a-b)	Absorption rate (P/a)
	Kshs	Kshs	Kshs	%
Compensation of employees	2,267,600	1,106,772	1,160,828	48.8
Use of goods and services	8,327,738	11,449,218	(3,121,480)	138.4
Acquisition of assets	200,000	0	200,000	0
Transfers to other government entities	54,696,552	32,611,448	22,085,104	59.6
Other grants and transfers	87,424,695	47,358,269	40,066,426	54.1
Other payments	2,400,250	3,226,186	(825,936)	134.4
Total	155,316,835	95,751,893	59,564,942	61.6

The fund management failed to utilize Kshs.59,564,942 or 61.6% of its budget allocation resulting into failure to implement projects thus denying the people of the constituency service through public utilities. The unutilized funds were held as cash and cash equivalents balance of Kshs.48,664,942 and funds not yet disbursed by NGCDF Board of Kshs.10,900,000.

Further, two (2) items; use of goods and services and other payments were over spent without the Board approval.

2. Verification of projects

During the year under review, twenty six (26) projects costing Kshs.37,212,563 were verified and their status as at that time is as shown below:

	Project Name	Project Activity	Amount Kshs.	Status	Level of completion	Remarks
1	Nyamori Dispensary	Completion of outpatient wing phase 1	1,000,000	complete	100%	Land ownership not availed for audit. Facility is not operationalized
2	Omogute Dispensary	Completion of outpatient wing phase 1	1,000,000	complete	100%	Land ownership not availed for audit. Facility is not operationalized
3	Isoge Health Centre	Completion of maternity wing	1,600,000	Ongoing	40%	Unapproved change of activity to Out-Patient block constructed to lintel level

4	Mokomoni Dispensary	Construct Prefabricated house	1,633,392	Complete	100%	Complete and in use
5	Mecheo Dispensary	Purchase of Lab Equipment	500,000	Ongoing	10%	Storey building which is at lintel level.
6	Raitigo Dispensary	Construction of a staff house	500,000	Ongoing	50%	Ongoing
7	Nyakwerema Sec Sch	Purchase of a school bus	2,000,000	ongoing	0%	Funds held in PMC bank a/c awaiting additional funding.
8	Omonayo Sec Sch	Additional funds for Purchase of a school bus	1,000,000	complete	100%	Bus is in use
9	Nyangoge Sec Sch	Additional funds for Purchase of a school bus	2,000,000	Ongoing	30%	Bus is in use. Requires additional funding
10	St John Nyakwerema	Purchase of a school bus	2,000,000	Ongoing	0%	Funds held in PMC bank account awaiting additional funding.
11	Mecheo Sec Sch	Construction of a staff House: Foundation and walling	500,000	Ongoing	70%	ongoing
12	Manga Girls Sec Sch	Additional Funds for Purchase of a school bus	2,000,000	Ongoing	0%	Funds held in a fixed deposit PMC bank account awaiting additional funding
13	Emboye Pri Sch	Construction of 3 classrooms	1,000,000	ongoing	90%	Ongoing
14	St Andrews Kagwa Pri sch	Completion of dormitory	500,000	Complete	100%	Complete
15	Mwongori Polytechnic	Construction of Kitchen	500,000	ongoing	90%	Ongoing
16	Mecheo-Manga-Kineni road	Road opening	3,600,000	complete	100%	complete
17	Street lights	Installation and commissioning of 4pcs of street lights	1,280,000	Complete	100%	Complete and in use
18	Riambaso-Riarianga-Kineni road	Road opening	2,599,985	Complete	100%	Complete and in use

19	Mekenene bridge approaches	heavy grading, culvert installation, bush clearing and stump removal, bridge drift works, and guard rails	1,500,000	Nurgatory expenses	0%	Payment is made for works which were not carried out.
20	Ensakia-Nderema-Riaranga road	Road opening	2,000,000	complete	100%	complete
21	Eronge-Nyanchoka	Road opening	3,500,000	Complete	100%	Complete
22	Boda boda sheds	Mokomoni market	1,999,186	Nurgatory expenses	0%	The boda boda sheds are not Mokomoni market. There is a separate contract for Boda boda sheds
23	Kiong'ongi borehole	Drilling borehole	1,600,000	Ongoing	50%	Drilled borehole is not yet operationalized.
24	Kiabonyoru water project	Reservoir tank	1,000,000	Ongoing	100%	complete
25	Nairobi tea buying centre	Rehabilitation of centre	200,000	complete	100%	Complete and in use
26	Kijauri tea buying centre	Rehabilitation of centre	200,000	complete	100%	Complete and in use
		Total	37,212,563			

Nyamori and Omogute health facilities are not yet operationalized despite the facility construction being complete because Nyamira County Government has not posted staff and equipment. In addition, retention fees were not deducted during payments to contractors. Rimbaso-Riaranga-Kineni road was not in good condition due to poor drainage, thus surface runoff washed the rehabilitation works already executed.

3. Project Implementation Status

During the financial year under review, Borabu CDF had an approved budget of Kshs.116,397,096 to be spent on a hundred and fifty (150) projects out of which an amount of Kshs.68,202,562 was spent on projects as stated below;

	Project Name	Project Activity	Amount Allocated	Disbursement 2015/16	Cumulative Achievement	Status
			Kshs.	Kshs.		
1	Compensation of employees	Payment of staff salaries and Gratuity	1,867,000	706,172	38%	Ongoing
2	Goods and Services	Office administration expenses	2,607,738	4,002,722	153%	Ongoing
3	Purchase of Computers	Purchase of one CDPC laptop and One Computer	200,000	0	0	Not started
4	Committee Allowances and Expenses	Committee sitting allowances and expenses	5,720,000	7,515,399	131%	ongoing
5	Emergency Fund	Reserve fund for emergencies and disasters	5,767,647	4,565,065	79%	Ongoing
6	Kineni Health Centre	Planting of assorted tree varieties in Health Centre compound	100,000	0	0	Not started
7	Gesibei Primary School	Planting of assorted trees in school compound	100,000	0	0	Not started
8	Mwongori Dispensary	Planting of assorted trees in Health Centre compound	100,000	0	0	Not started
9	Nyakwerema Primary School	Planting of assorted trees in school compound	100,000	0	0	Not started
10	BORABU Constituency Sports Tournament	Facilitation of Sports activities :Kiabonyuru ward Ksh 400,000.Esise ward Kshs 300,000, Nyansiongo Kshs 300,000.Mekenene Ward Kshs 300,000	984,711	499,700	51%	Ongoing

11	Tertiary Bursary	Fees Payment for needy students in Universities and Middle Level Colleges.	12,000,000	9,233,000	77%	Ongoing
12	Secondary Bursary	Fees Payment for needy students in Sec Schools.	2,000,000	316,000	165	Ongoing
13	Mocks/CATS	Facilitation of Mock/ CATS/ Education Day	1,000,000	332,000	33%	Ongoing
14	Electricity	Installation of electricity transformers in all wards within the constituency.	4,000,000	0	0	Ongoing
15	Embonye - Magura Road	Opening of road and Grading .2km	1,500,000	1,500,000	100%	complete
16	Daraja - Nyagware Road	Opening of road and Grading 4km	1,500,000	1,500,000	100%	complete
17	Eronge - Nyanchoka Road	Opening of road and Grading 4km	1,000,000	2,500,000	250%	complete
18	Kitaru - Dispensary Road	Opening of road and Grading .4km	1,500,000	1,492,642	100%	complete
19	Mecheo-Manga-Kineni Road	Opening of road and Grading .8km	2,000,000	3,239,906	162%	complete
20	Mekenene Bridge	Opening of road and Grading .4km	1,500,000	1,500,000	0	Nurgatory
21	Riombaso- St Kagwa - Riaranga Road	Opening of road and Grading .5km	1,500,000	1,500,000	100%	complete
22	Isoge Ensinyo Road	Opening of road and Grading and Construction of Culverts .3km	3,500,000	1,500,000	100%	complete
23	Kahawa - KEBUSE Road	Opening of road and Grading .4km	2,000,000	2,000,000	100%	complete
24	Nyakwerema - Getare Road	Opening of road and Grading .3km	2,000,000	1,999,956	100%	complete
25	Nderema- Saiga Ngiya Bridge Road	Opening of road and Grading .4km	1,000,000	1,000,000	100%	complete
26	Yaya Centre - Endiba Karenda Road	Opening of road and Grading .4km	1,500,000	1,500,000	100%	complete

27	Biego - Nyangoibera Tea Buying Centre Road	Opening of road and Grading .1km	1,000,000	0	0	Not started
28	Mekenene – Rionyoni Road	Opening of road and Grading .4km	1,500,000	0	0	Not started
29	Matongo-Itumbe-Rianyareri Road	Opening of road and Grading .1km	1,000,000	0	0	Not started
30	Kiongongi-Endiba Water Project	Drilling of a Borehole; Installation of a tank, pump	1,200,000	1,600,000	133%	complete
31	Kiabonyoru Water Project	Drilling of a Borehole: Piping to reservoir	500,000	200,000	40%	On-going
32	Eturungi Water Project	Drilling borehole - tank and piping	1,000,000	0	0	Not started
33	Mogusii Water Project	Drilling of a Borehole: Piping, installation of a tank and Pump.	1,000,000	0	0	Not started
34	Kitaru/Emboye Water Project	Piping: Laying of pipeline	400,000	0	0	Not started
35	Riensune Water Project	Drilling of a Borehole: Drilling and Casing	1,000,000	0	0	Not started
36	Isoge / Kineni Water Project	Drilling borehole: Installation of a tank, piping and Casing	1,200,000	0	0	Not started
37	Mecheo Water Project	Construction of Reservoir tank and installation of Pipes	700,000	0	0	Not started
38	Saiga Ngiya Water Project	Drilling borehole - piping and installation of tank.	1,000,000	0	0	Not started
39	Nyansakia/Saidi a Water Project	Drilling of borehole - pump, tank, piping	1,000,000	0	0	Not started
40	Nyageita Water Project	Drilling of bore hole - Drilling and casing	1,000,000	0	0	Not started
41	Nairobi Tea Buying Centre (TBC)	Completion of TBC :Roofing and Flooring	200,000	200,000	100%	complete

42	Getaari TBC	Renovation of TBC	100,000	0	0	Not started
43	Kiomosubo TBC	Renovation of TBC	200,000	0	0	Not started
44	Kegogi TBC	Renovation of TBC	100,000	0	0	Not started
45	Esaka TBC	Renovation of TBC	100,000	0	0	Not started
46	Kerumbe TBC	Renovation of TBC	100,000	0	0	Not started
47	Kerenda TBC	Renovation of TBC	100,000	0	0	Not started
48	Kijauri TBC	Renovation of TBC	200,000	200,000	100%	complete
49	Etangi TBC	Renovation of TBC	100,000	0	0	Not started
50	Amakura TBC	Renovation of TBC	100,000	0	0	Not started
51	Endemu TBC	Renovation of TBC	100,000	0	0	Not started
52	Omonayo TBC	Renovation of TBC	100,000	0	0	Not started
53	Chai Mingi TBC	Renovation of TBC	100,000	0	0	Not started
54	Ribaita TBC	Renovation of TBC	100,000	0	0	Not started
55	Kenyerere TBC	Renovation of TBC	100,000	0	0	Not started
56	Kineni TBC	Renovation of TBC	100,000	0	0	Not started
57	Omosocho TBC	Renovation of TBC	100,000	0	0	Not started
58	Mecheo TBC	Renovation of TBC	100,000	0	0	Not started
59	Riandege TBC	Renovation of TBC	100,000	0	0	Not started
60	Matutu TBC	Renovation of TBC	100,000	0	0	Not started
61	Riasegera TBC	Renovation of TBC	100,000	0	0	Not started
62	Nyansakia TBC	Renovation of TBC	100,000	0	0	Not started
63	Matunua TBC	Renovation of TBC	100,000	0	0	Not started
64	Engenta TBC	Renovation of TBC	100,000	0	0	Not started

65	Riobiri TBC	Renovation of TBC	100,000	0	0	Not started
66	Riariaga TBC	Renovation of TBC	100,000	0	0	Not started
67	Endiba TBC	Renovation of TBC	100,000	100,000	100%	complete
68	Kineni Cattle Dip	Renovation of Cattle Dip	100,000	0	0	Not started
69	Engoto Cattle Dip	Renovation of Cattle Dip	100,000	0	0	Not started
70	Eramba Cattle Dip	Renovation of Cattle Dip	100,000	0	0	Not started
71	Matierio Cattle Dip	Renovation of Cattle Dip	100,000	0	0	Not started
72	Kerumbe Cattle Dip	Renovation of Cattle Dip	100,000	100,000	100%	complete
73	Gesiara Cattle Dip	Renovation of Cattle Dip	100,000	0	0	Not started
74	Nyanchoka TBC	Renovation of TBC	100,000	0	0	Not started
75	Nyangoge TBC	Renovation of TBC	200,000	0	0	Not started
76	Yaya Centre TBC	Renovation of TBC	100,000	0	0	Not started
77	Riogeto TBC	Renovation of TBC	200,000	0	0	Not started
78	Omonono TBC	Renovation of TBC	100,000	0	0	Not started
79	Riamoruri TBC	Renovation of TBC	150,000	0	0	Not started
80	Nyamori Dispensary	Completion of out-patient wing phase 1	1,000,000	1,000,000	100%	Ongoing
81	Omogute Dispensary	Completion of out-patient wing phase 1	1,000,000	1,000,000	100%	Ongoing
82	Isoge Health Centre	Completion of maternity wing	800,000	1,600,000	200%	Ongoing
83	Kitaru Dispensary	Completion of out-patient wing phase 1	1,000,000	600,000	60%	Ongoing
84	Nyabikommu Health Centre	Renovation of facility	500,000	500,000	100%	complete

85	Saiga ngiya Dispensary	Construction of Out Patient Wing: Foundation and walling	1,000,000	0	0	Not started
86	Nyanchoka Health Centre	Construction of Out Patient Wing: Foundation and walling	500,000	0	0	Not started
87	Eturungi Health Centre	Completion of Out Patient Wing: Plastering and Painting	300,000	300,000	100%	complete
88	Nyakwerema Sec School	Purchase of a school bus	2,000,000	2,000,000	100%	Ongoing
89	Omonayo Secondary School	Additional funds for Purchase of a school bus	1,000,000	1,000,000	100%	Ongoing
90	Nyangoge Secondary School	Additional funds for Purchase of a school bus	2,000,000	2,000,000	100%	Ongoing
91	Kineni ELCK Secondary School	Completion of a Dormitory: Roofing, plastering and painting	1,000,000	500,000	50%	Ongoing
92	Nyansiongo High School	Purchase of a school bus	2,000,000	0	0	Not started
93	Nyandoche II Girls Secondary School	Additional funds for Purchase of a school bus	1,000,000	1,000,000	100%	complete
94	Onsando Girls Secondary School	Construction of a Staff House: Foundation, walling and roofing	500,000	500,000	100%	complete
95	Tinderet Secondary School	Construction of a laboratory: Foundation	400,000	0	0	Not started
96	Rigoko Secondary School	Construction of a Dormitory: Foundation and walling	400,000	0	0	Not started
97	Itumbe Secondary School	Completion of 2 Classrooms: Roofing, plastering and painting	500,000	0	0	Not started

98	Nsicha Secondary School	Construction of 1 Classrooms: Foundation, walling Roofing, plastering and painting	400,000	0	0	Not started
99	Mogusii Secondary School	Completion of an Admin block: Roofing and Plastering	400,000	0	0	Not started
100	Gonzaga Gonza Secondary School	Completion of an Admin block: Roofing and Plastering	500,000	0	0	Not started
101	Mecheo Secondary School	Construction of a staff House: Foundation and walling	400,000	500,000	125%	ongoing
102	St Thomas Moore Secondary School	Completion of an Admin block: Roofing and Plastering	400,000	0	0	Not started
103	Kerema Secondary School	Construction of 2 classrooms: Foundation, walling and Roofing, plastering and wiring	1,000,000	0	0	Not started
104	Egentubi Secondary School	Construction of a classroom: Foundation, walling, plastering and Roofing	500,000	0	0	Not started
105	Kiabonyoru Girls Secondary School	Construction of a classroom: Foundation, walling and Roofing	400,000	0	0	Not started
106	Eronge SDA Mixed Secondary School	Construction of a classroom: Foundation, walling and Roofing	400,000	0	0	Not started

107	Riang'ombe Secondary School	Completion of an administration block. Plastering, doors and windows	400,000	0	0	Not started
108	Manga Girls Secondary School	Additional Funds for Purchase of a school bus	1,000,000	2,000,000	200%	Ongoing
109	Ensinyo Primary School	Completion of tuition block: 2nd floor slab	1,000,000	0	0	Ongoing
110	Isoge Primary School	Renovation of 4 Classrooms: Roofing, plastering and painting	500,000	0	0	Not started
111	Kebuse Primary School	Construction of 2 classrooms: Foundation, walling, roofing, painting and electrical works	800,000	0	0	Not started
112	Itumbe Primary School	Renovation of 5 class rooms: Roofing, plastering, painting, doors and windows	800,000	0	0	Not started
113	Memisi Primary School	Construction of 2 classrooms: Foundation, walling, roofing, painting and electrical works	1,000,000	0	0	Not started
114	Nderema Primary School	Construction of 2 classrooms: Foundation, walling, roofing, painting and electrical works	800,000	0	0	Not started
115	Kerema Primary School	Construction of 1 classrooms: Foundation, walling, roofing, painting and electrical works	500,000	0	0	Not started

116	Ibara Boarding Primary School	Additional funds for purchase of a school bus	2,000,000	0	0	Not started
117	Ibara DOK Primary	Renovation of 7 classrooms: Roofing and fixing windows/doors	700,000	0	0	Not started
118	Nyakwerema Primary School	Construction of one classroom: Foundation, walling, roofing and electrical works	400,000	400,000	100%	Ongoing
119	Nyageita Primary School	Construction of One classroom: Foundation, walling, roofing and electrical works	400,000	700,000	175%	ongoing
120	Nyankono Primary School	Construction of two classroom: Foundation, walling, roofing and electrical works	700,000	300,000	43%	ongoing
121	Ekige Primary School	Construction of pit latrine: Digging of pit, walling, roofing and plastering	300,000	0	0	Not started
122	Kekinga Primary School	Construction of 1 classroom: Foundation, walling, roofing	300,000	0	0	Not started
123	Riamanoti Primary School	Completion of office block: Plastering and Painting	300,000	0	0	Not started
124	Ribaita Primary School	Renovation of a classroom: Roofing, flooring, fixing doors and windows	300,000	0	0	Not started
126	Nyagacho DOK Primary School	Renovation of 1 classroom; Plastering and flooring/roofing	250,000	0	0	Not started

126	Nyamori Primary School	Renovation of 1 classroom; Plastering and flooring/roofing	250,000	0	0	Not started
127	Kineni Primary School	Renovation of 2 classrooms; Plastering and flooring/roofing	500,000	0	0	Not started
128	Biego Primary School	Renovation of 1 classroom; Plastering and flooring/roofing	250,000	0	0	Not started
129	Nyandoche II Pri School	Renovate 2 classrooms floor, roof, windows and doors	250,000	0	0	Not started
130	Kineni Calvary Boarding Pri School	Completion of a Dormitory: Plastering, painting, fixing doors and windows	400,000	0	0	Not started
131	Kiabonyuru Primary School	Renovate 3 classrooms floor, roof, windows and doors	400,000	0	0	Not started
132	Nyanchoka Primary School	Construction of one class room: , roofing, Foundation, plastering, painting, electrical works	500,000	0	0	Not started
133	Riangombe DOK Pri School	Construction of one class room: Foundation, walling and roofing	200,000	300,000	263%	complete
134	Nsicha Primary School	Construction of one class room: , roofing, Foundation, and painting and electrical works	400,000	0	0	Not started

135	Chinche Primary School	Construction of one class room:, roofing, Foundation, and painting and electrical works	400,000	0	0	Not started
136	Kitaru Chiefs Office	Completion of chief's Office: Plastering	300,000	0	0	Not started
137	Mecheo Chiefs Office	Completion of chief's office: Roofing, plastering	200,000	0	0	Not started
138	Esise DO'S Office	Completion of DO's office: Roofing, plastering	300,000	300,000	100%	complete
139	Ensakia Chief's Office	Construction of Chief's Office: Foundation	300,000	0	0	Not started
140	Bosaragei Chiefs Office	Completion of Chiefs Office: Plastering and Painting	100,000	0	0	Not started
141	Bonyarorande Chiefs Office	Completion of Chiefs Office: Plastering and Painting	100,000	100,000	100%	complete
142	Kiabonyoru Location Chiefs Office	Construction of a pit Latrine: Digging, foundation, walling and Roofing	100,000	0	0	Not started
143	Nyansiongo Chiefs Office	Completion of Chief's Office: Plastering and Painting	200,000	0	0	Not started
144	Memisi ASTU	Completion of Office :Roofing, Plastering and Painting	500,000	500,000	100%	complete
145	Raitigo AP Post	Completion of staff Houses: Roofing and Plastering	300,000	300,000	100%	complete

146	Eronge AP Post	Construction of staff House: Foundation, Walling and Roofing	300,000	0	0	Not started
147	Saiga Ngiya AP Post	Construction of staff House: Foundation, Walling and Roofing	300,000	0	0	Not started
148	Getare AP Post	Construction of staff House: Foundation, Walling and Roofing	300,000	0	0	Not started
149	Nyageita AP Post	Construction of staff House: Foundation, Walling and Roofing	300,000	0	0	Not started
150	Audit Fees	FY 15/16 Constituency Accounts Audit fees	500,000	0	0	Not started
	Total		116,397,096	68,202,562		

4. Previous Year Matters

The Constituency did not indicate the status and follow up of audit issues reported in the previous year in the 2015/2016 financial statements as required by Public Sector Accounting Standards Board Reporting Template.



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

Nairobi

12 March 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	131,841,617	81,733,565
TOTAL RECEIPTS		131,841,617	81,733,565
PAYMENTS			
Compensation of employees	2	1,106,772	494,667
Use of goods and services	3	11,449,218	15,641,284
Transfers to Other Government Units	4	32,611,448	30,114,590
Other grants and transfers	5	47,358,269	57,647,150
Acquisition of Assets	6	-	1,262,400
Other Payments	7	3,226,186	3,697,524
TOTAL PAYMENTS		95,751,893	108,857,615
SURPLUS/DEFICIT		36,089,724	(27,124,051)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BorabuNG-CDFC financial statements were approved on 30/6/2016 and signed by:

Duncan Ondari Omenge

Chairman - NG-CDFC

Edwin Lecha

Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2015 – 2016	2014 - 2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	8	48,664,942	12,575,218
TOTAL ASSETS		48,664,942	(27,124,051)
REPRESENTED BY			
Retention			
Fund balance b/fwd 1st July...	9	12,575,218	39,699,269
Surplus/(deficit)		36,089,724	(27,124,051)
Prior year adjustments			
NET ASSETS		48,664,942	12,575,218

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BorabuNG-CDFC financial statements were approved on 29/06/2016 2016 and signed by:

Duncan Ondari Omenge

Chairman –NC-CDFC

Edwin Lecha

Fund Account Manager

VI. CASH FLOW STATEMENT

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

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	131,841,617	81,733,565
		131,841,617	81,733,565
Payments for operating expenses			
Compensation of Employees	2	1,106,772	494,667
Use of goods and services	3	11,449,218	15,641,284
Transfers to Other Government Units	4	32,611,448	30,114,590
Other grants and transfers	5	47,358,269	57,647,150
Other Payments	7	3,226,186	3,697,524
		95,751,893	107,595,215
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		36,089,724	(25,861,651)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	6	-	(1,262,400)
Net cash flows from Investing Activities		-	(1,262,400)
NET INCREASE IN CASH AND CASH EQUIVALENT		36,089,724	(27,124,051)
Cash and cash equivalent at BEGINNING of the year	9	12,575,218	39,699,269
Cash and cash equivalent at END of the year		48,664,942	12,575,218

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BorabuNG-CDFC financial statements were approved on 30/06/2016 and signed by:

Duncan Ondari Omenge
 Chairman - CDFC

Edwin Lecha
 Fund Account Manger

VII: SUMMARY STATEMENT OF APPROPRIATION FOR RECURRENT & DEVELOPMENT EXPENDITURE 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	115,497,096	39,819,739	155,316,835	131,841,617	23,475,218	84.95%
Proceeds from Sale of Assets						
Other Receipts	-					
TOTAL	115,497,096	39,819,739	155,316,835	131,841,617	23,475,218	84.95%
PAYMENTS						
Compensation of Employees	1,867,000	400,600	2,267,600	1,106,772	1,160,828	48.81%
Use of goods and services	8,327,738		8,327,738	11,449,218	(3,121,480)	138.48%
Transfers to Other	37,400,000	17,296,552	54,696,552	32,611,448	22,085,104	59.62%

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND CORPORATION
 Reports and Financial Statements
 For the year ended June 30, 2016

Government Units							
Other grants and transfers	66,802,358	20,622,337	87,424,695	47,358,269	40,066,426	54.17%	
Acquisition of Assets	200,000	-	200,000	-	200,000	0.00%	
Other Payments	900,000	1,500,250	2,400,250	3,226,186	(825,986)	134.42%	
TOTAL	115,497,096	39,819,739	155,316,835	95,751,893	59,564,892	61.65%	

Note: Some votes were not spent above 50% due to delays in formation of NG-CDFC Committee.
 The Borabu NG-CDFC financial statements were approved on 3/1/16 2016 and signed by:
 Duncan Ondari Omenge

Edwin Lecha

Chairman - NG-CDFC

Fund Account Manager

VIII. TRIAL BALANCE AS AT 30TH JUNE 2016

		DR	CR
Cash and Cash equivalents			
	Bank Balances	48,664,942	
Payments			
	Compensation of Employees	1,106,772	
	Use of goods and services	11,449,218	
	Transfers to Other Government Units	32,611,448	
	Other grants and transfers	47,358,269	
	Acquisition of Assets	-	
	Other Payments	3,226,186	
Receipts			
	Transfers from the Board		131,841,617
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			12,575,218
TOTAL		144,416,835	144,416,835

The BorabuNG-CDFC financial statements were approved on 30/06 2016 and signed by:

Duncan Ondari Omenge

Chairman –NG-CDFC

Edwin Lecha

Fund Account Manager

IX. SIGNIFICANT ACCOUNTING POLICIES

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

a) 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. 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.

b) 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.

c) 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.

d) 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.

e) 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.

f) 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.

g) Comparative figures

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

h) 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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation			
	A825751	23,597,096	
	A820533	10,000,000	
	A796411	20,000,000	
	A796075	27,244,521	
	A825552	24,000,000	
	A820870	27,000,000	
	A 750102		27,244,521
	A 759561		27,244,521
	A 796525		14,346,713
	A 796709		12,897,809
TOTAL		131,841,617	81,733,565

2 COMPENSATION OF EMPLOYEES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Basic wages of contractual employees		1,090,696	473,467
Personal allowances paid as part of salary			
Employer contribution to NSSF		16,076	21,200
Total		1,106,772	494,667

3 USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	137,600	1,290,583
Office rent		48,000
Communication, supplies and services	121,129	150,000
Domestic travel and subsistence	150,200	1,613,840
Printing, advertising and information supplies & services		1,279,828
Training expenses		986,000
Hospitality supplies and services		29,580
Other committee expenses	4,862,371	6,597,780
Committee allowance	2,713,396	2,402,444
Office and general supplies and services	2,323,710	188,000
Fuel ,oil & lubricants	800,000	869,342
Other operating expenses	20,900	10,000
Routine maintenance – vehicles and other transport equipment		175,888
Routine maintenance – other assets	319,912	
Total	11,449,218	15,641,284

4 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	5,028,448	6,459,483
Transfers to secondary schools	10,600,000	9,000,000
Transfers to Tertiary institutions	10,500,000	1,100,000
Transfers to Health institutions	6,483,000	13,555,107
TOTAL	32,611,448	30,114,590

5 OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	316,000	1,837,699
Bursary -Tertiary (as per attached list)	9,233,000	11,862,805
Mocks & CAT	332,000	667,800
water	3,900,000	6,715,000
Agriculture (food security)	800,000	4,800,000
Electricity projects	1,280,000	1,380,000
Security	1,200,000	6,550,000
Roads	25,232,504	17,055,246
Sports	499,700	849,800

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

Emergency Projects (specify)		4,565,065	5,928,800
Total		47,358,269	57,647,150

6 ACQUISITION OF ASSETS

Non Financial Assets		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Bicycles & Motorcycles		-	400,000
Overhaul of Vehicles		-	200,000
Purchase of office furniture and fittings		-	662,400
Total		-	1,262,400

7 Other Payments

Environment		227,000	1,116,999
Market Sheds/BodaBoda Sheds		2,999,186	2,580,525
TOTAL		3,226,186	3,697,524

8 Bank Balances (cash book balance)

Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
EQUITY Keroka Branch		48,664,942	12,575,218
Total		48,664,942	12,575,218

9 BALANCES BROUGHT FORWARD

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – BORABU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

		2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (1/7/2015)
Bal b/f		12,575,218	39,699,269
Surplus		36,089,724	(27,124,051)
Total		48,664,942	12,575,218

10 OTHER PENDING PAYABLES (see Annex 1)

		2015/16	2014/15
		Kshs	Kshs
Compensation of Employees		1,160,828	
Goods and Services		1,803,910	
Amounts due to other Government entities		12,610,955	
Amounts due to other grants and other transfers		31,413,931	
		46,989,624	39,819,739

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
					2,015	2,014
		a	b	c	d=a-c	
Amounts due to other Government entities						
1. Transfers to Primary Schools		10,250,000			10,250,000	
2. Transfers to Secondary Schools		860,955			860,955	
3. Compensation to Employees		1,160,828			1,160,828	
4. Use of Goods and Services		1,803,910			1,803,910	
5. Transfers to Health Institutions		1,500,000			1,500,000	
Sub-Total		15,575,693			15,575,693	
Amounts due to other grants and other transfers						
6. Water		8,100,000			8,100,000	
7. Audit fees		500,000			500,000	
8. Bursary					13,950,000	

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

					13,950,000				
9.	Agriculture				1,400,000			1,400,000	
10.	Security				150,000			150,000	
11.	Emergency				3,313,931			3,313,931	
12.	Electricity				4,000,000			4,000,000	
	Sub-Total				31,413,931			31,413,931	
	Grand Total				46,989,624			46,989,624	39,819,739

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

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Total
	(Kshs) 2014/15	
Land	-	-
Buildings and structures	-	-
Transport equipment	6,000,000	6,000,000
Office equipment, furniture and fittings	1,335,000	1,335,000
ICT Equipment, Software and Other ICT Assets	145,000	145,000
Intangible assets	25,000	25,000
Total	7,505,000	7,505,000