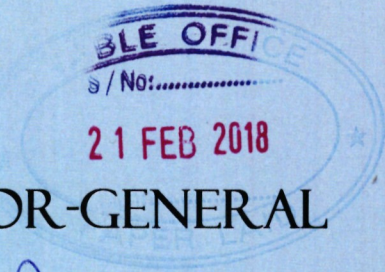
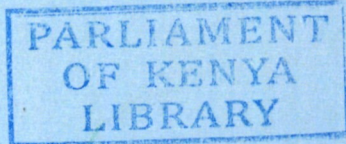


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper hand by the
Leader of the Majority
Party Hon. Aden
Duale, MP on
21.2.2018
IBM*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- KAJIADO WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KAJIADO WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
KAJIADO WEST CONSTITUENCY**

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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

(b) Key Management

The Kajiado West 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	Richard Maritim
3.	Accountant	Rufus Mburu
4.		

(d) Fiduciary Oversight Arrangements



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

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado West Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) KAJIADO WEST NGCDF Headquarters

NGCDF Office Building,
P.O Bo 1248-000208,
Ngong Hills.

(f) KAJIADO WEST NGCDF Contacts

Telephone: (254) 0720 540 633

E-mail:kajiodowest@NGCDF.go.ke

Website: www.ngcdf.go.ke

(g) KAJIADO WEST NGCDF Bankers

1. Equity Bank
P.O Box 170-00208
Ngong 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

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

Budget performance against actual amounts for current year based

Our budget for 2015/2016 financial year was **117,636,488** but we have only received disbursement of **58,000,000** which went to bursaries and administration

However, notwithstanding this, as a constituency we have made stride in implementation of successful projects in under listed sectors as follows:

- **Education**
- **Health**
- **Water**
- **Security**
- **Bursaries**
- **CDF Office**
- **Challenges and way forward**

Currently the NGCDFC still had challenges in preparation of bill of quantity which has largely contributed to low absorption of funds.

I wish to state that Kshs **107,636,488** of funds allocated stills lies at CDF Board as at the close of financial 30th June 2016 still awaiting disbursement hence as NGCDFC we were not able implement as much projects as we wish we could during the year.

Finally, emerging issues like political, economic, social, legal and global challenges had a role in influencing the implementation of NGCDF Project.

Sign.....

CHAIRMAN NGCDFC

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Kajiado West 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 Kajiado West 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 Kajiado West 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 Kajiado West 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

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

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

31/03/2016



Fund Account Manager



Chairman

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REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO WEST 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 - Kajiado West Constituency set out on pages 7 to 37, 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 the International Public Sector Accounting Standard (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 judgment, 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 – Kajiado West 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. Presentation and Disclosures of the Financial Statements

1.1. Missing Financial Statement Pages

Pages 15 to 23 of the financial statements are missing. The financial statements have, therefore, not been consistently identified and do not conform to the format prescribed by the Public Sector Accounting Standards Board. Further, the summary statement of appropriation at Page 13 reflects material budget utilization differences for some expenditure items. However, no explanations have been provided for the material variances between the approved budget and the actual expenditure, contrary to the requirements under Paragraph 1.9.8 of International Public Sector Accounting Standard (IPSAS) Cash Basis reporting framework.

1.2. Comparative Balances

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:

Item	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balances Kshs	Variance Kshs
Use of Goods and Services	7,669,878	3,295,488	4,374,390
Social Security Benefits	-	22,800	(22,800)
Committee Expenses	-	4,373,850	(4,373,390)
Surplus for the Year	3,952,266	3,930,007	22,259

However, contrary to the requirements of paragraphs 1.4.19 and 1.5 of the IPSAS Cash Basis financial reporting framework, no disclosures have been made in the notes to the financial statements to the effect that comparative information in respect of the above specific items is restated. In addition, the nature of the errors and the respective amounts of the corrections in the comparative figures have similarly not been disclosed.

1.3. Unexplained Adjustment

The statement of assets and the cash flow statement reflects unexplained prior-year adjustment of Kshs.591,220. Further, contrary to paragraph 1.5 of IPSAS Cash Basis reporting framework, the nature and amount of the errors corrected have not been fully disclosed.

2. Summary Statement of Appropriation

The summary statement of appropriation reflects original budgeted receipts from the Constituencies Development Fund Board of Kshs.117,236,488 while the approved budget provided for audit review reflects Kshs.108,236,488 leading to unexplained difference of Kshs.9,000,000.

3. Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalents balance of Kshs.58,794,557 as at 30 June 2016, which includes cash in hand balance of Kshs.758,000. However, no board of survey report has been made available for audit verification. Further, a review of the cash book revealed that stale cheques totalling Kshs.927,293 were receipted back to the cash book at the close of the year. However, the concerned payees were not included in the notes to the financial statements as pending accounts payable implying that the financial statements lack adequate disclosure and therefore are not fairly stated.

In the circumstance, the accuracy of cash-and-cash equivalents balance of Kshs.58,794,557 as at 30 June 2016 cannot be confirmed.

4. Use of Goods and Services

Included in use of goods and services expenditure of Kshs.7,165,368 for the year ended 30 June 2016 are other committee expenses amounting to Kshs.2,306,961. However, payment vouchers for committee expenses amounting to Kshs.991,000 did not have sufficient supporting documents such as minutes and monitoring reports to identify the projects monitored and the findings therefrom. As a result, it has not been possible to confirm the propriety of the expenditure of Kshs.991,000 and whether it was incurred for the purposes intended.

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 – Kajiado West Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budget and Budgetary Controls

During the year under review, Kajiado West Constituency Fund incurred expenditure totalling Kshs.72,065,967 against an approved budget of Kshs.189,505,792 or

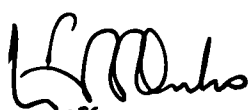
approximately 38% resulting in under-expenditure of Kshs.117,439,825 as shown below:

Item	Budget (Kshs)	Actual (Kshs)	Absolute variance (Kshs)	% of Utilisation
Receipts				
Authority to Incur Expenditure (AIEs) received	189,358,792	116,588,721	72,770,071	62
Other Receipts	147,000	147,000	-	0
Total Receipts	189,505,792	116,735,721	72,770,071	62
Payments				
Compensation of Employees	3,660,000	1,524,649	2,135,351	42
Use of Goods and Services	13,500,643	7,165,368	6,335,275	53
Transfer to Other Government Units	118,941,318	42,239,811	76,701,507	36
Other Grants and Other Payments	33,443,152	14,228,694	19,214,458	43
Social Security Benefits	30,000		30,000	0
Acquisition of Assets	9,783,679	6,800,000	2,983,679	70
Other Payments	10,147,000	107,445	10,039,555	1
Total Payments	189,505,792	72,065,967	117,439,825	38

The under expenditure is an indication of funds not utilized fully and approved programs not implemented. The budget did not, therefore, fully meet the objectives of improving delivery of services to the residents of Kajiado West Constituency.

2. Project Implementation

During the year, Kajiado West Constituency Development Fund did not implement approved projects with a total budget of Kshs.41,696,205. In addition a review of the project status report of the Fund as of 30 June 2016 revealed that twenty four projects with a budget of Kshs.36,841,379 and with aggregate disbursements of Kshs.36,641,379 between the years 2013/2014 and 2014/2015 remained incomplete and were thus non-operational as of 30 June 2016. Consequently, the residents of Kajiado West did not obtain value for money in respect to the twenty four projects funded but not completed as at 30 June 2016.



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

Nairobi

13 December 2017

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
I. STATEMENT OF RECEIPTS AND PAYMENTS			
RECEIPTS			
	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers from CDF board-AIEs' Received	1	116,588,721	80,984,146
Proceeds from Sale of Assets	2	-	
Other Receipts	3	147,000	
TOTAL RECEIPTS		116,735,721	80,984,146
PAYMENTS			
Compensation of employees	4	1,524,649	1,416,410
Use of goods and services	5	7,165,368	7,669,878
Transfers to Other Government Units	6	42,239,811	24,901,157
Other grants and transfers	7	14,775,444	28,855,622
Acquisition of Assets	8	6,800,000	14,080,469

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

Other Payments	9	107,445	108,344
TOTAL PAYMENTS		72,612,717	77,031,880
SURPLUS/DEFICIT		44,123,004	3,952,266

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado west NGCDF financial statements were approved on 31/03/2017 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

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

V. STATEMENT OF ASSETS

II. STATEMENT OF FINANCIAL

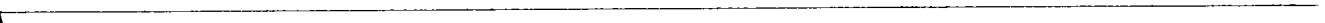
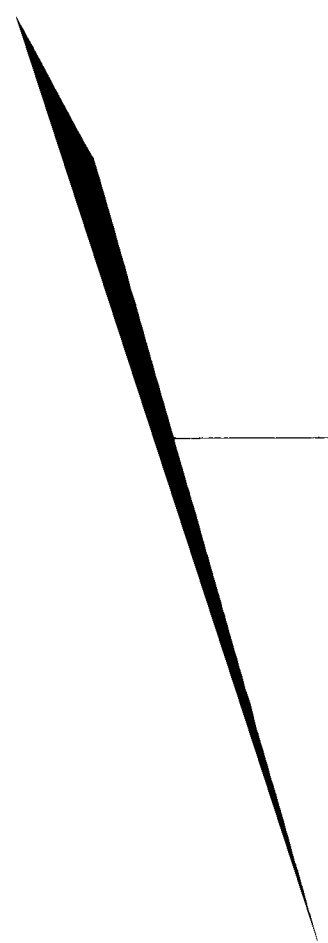
ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	57,489,807	13,533,583
Cash Balances (cash at hand)	10B	758,000	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		58,247,807	13,533,583

REPRESENTED BY

Retention	12		
Fund balance b/fwd 1st July...	13	13,533,583	9,780,37
Surplus/Deficit for the year		44,123,004	3,9
Prior year adjustments	14	591,220	
NET LIABILITIES		58,247,807	

The accounting policies and explanatory notes to these financial statements are attached as part of the financial statements. The Kajiado west NGCDF financial statement is signed by



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



Chairman - NGCDFC



Fund Account Manager

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAJIADO WEST
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 CDF Board	1	116,588,721	80,984,146
Other Receipts	3	147,000	-
Total receipts for operating income		116,735,721	80,984,146
Payments from operating activities			
Compensation of Employees	4	-1,524,649	1,416,410
Use of goods and services	5	-7,165,368	7,669,878
Transfers to Other Government Units	6	-42,239,811	24,901,157
Other grants and transfers	7	-14,775,444	28,855,622
Other Payments	9	-107,445	108,344
Total payments from operating activities		-65,812,717	62,951,411
Adjusted for:			
Adjustments during the year	14	591,220	(176,800)
Net cash flow from operating activities		51,514,224	(63,128,211)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(6,800,000)	(14,080,469)
Net cash flows from Investing Activities		(6,800,000)	(14,080,469)

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

NET INCREASE IN CASH AND CASH EQUIVALENT		44714,224	(77,208,680)
Cash and cash equivalent at BEGINNING of the year	13	13,533,583	76,142,625
Cash and cash equivalent at END of the year		58,247,807	6,871,365

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado west NGCDF financial statements were approved on 31/03/2017 2016 and signed by:



Chairman NGCDFC



Fund Account Manager

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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	117,236,488		117,236,488	116,588,721	647,727	99.4%
Proceeds from Sale of Assets				-	-	
Other Receipts	-		-	147,000	(147,000)	
TOTAL	117,236,488		117,236,488	116,735,721	88,076,437	99.57%
PAYMENTS						
Compensation of Employees	2,460,000		2,460,000	1,524,649	1,635,351	48.2%
committee expenses	4,997,283.0		4,997,283.0	5,455,461	(458,178)	(9,17%)
Use of goods and services	3,200,000		3,200,000	1,709,907	1,490,093	46.6%
Transfers to Other Government Units	73,640,083		73,640,083	42,239,811	31,400,272	41.3%
Other grants and transfers	19,109,122.0		19,109,122.0	14,775,444	4,333,678	22.7%
social security	30,000		30,000	-	-	0
Acquisition of Assets	3,800,000	5,000,000	8,800,000	6,800,000	2,000,000	22.73%
Other Payments						

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	10,000,000		10,000,000	107,445	9,892,555
TOTAL	117,236,488		122,236,488	72,612,717	50,293,771
					41.14%

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST
CONSTITUENCY**

Reports and Financial Statements


For the year ended June 30, 2016

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. XXXX
 - ii. XXXX
 - iii. XXXX
 - iv. XXXX
 - v. XXXX

The KAJIADO WEST NGCDF financial statements were approved on 31/03/17 2016 and signed
by:



Chairman NGCDF



Fund Account Manager

1

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

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3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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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.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
AIE NO...	A797120	2,000,000.00	36,591,665.50
AIE NO...	A797073	11,098,120.20	44,392,480.80
AIE NO...	A759731	45,490,601.00	
AIE NO...	A820673	10,000,000.00	
AIE NO...	27/5/2016	48,000,000.00	
TOTAL		116,588,721	80,984,146

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

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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	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	147,000	-
	-	-
Total	147,000	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,524,649	1,416,410
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 gratuity	-	-
Total	1,524,649	1,416,410

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	35,725	960,682
Office rent		-
Communication, supplies and services	25,000	200,000
Domestic travel and subsistence	402,310	-
Printing, advertising and information supplies & services		-
Rentals of produced assets	-	-
Training expenses	487,670	-
Hospitality supplies and services	30,020	-
Other committee expenses	2,306,961	-
Committee allowance	3,148,500	4,373,850
Insurance costs		-
Specialised materials and services	-	-

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO

WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

Office and general supplies and services	170,040	1,477,100
Fuel ,oil & lubricants	432,433	-
Other operating expenses	57,000	551,829
Routine maintenance – vehicles and other transport equipment	502,142	106,417
Routine maintenance – other assets	-	-
		-
Total	7,165,368	7,669,878

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	18,839,811	6,818,398
Transfers to secondary schools (see attached list)	13,400,000	8,700,000
Transfers to tertiary institutions (see attached list)	10,000,000	-
Transfers to health institutions (see attached list)	-	9,382,759
-TOTAL	42,239,811	24,901,157

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	162,300	17,659,000
Bursary -Tertiary	684,500	-
Bursary-Special schools	-	-
Mocks & CAT	322,344	-
water	4,900,000	1,600,000
Agriculture (food security)	-	1,000,000
Electricity projects	-	-
Security	6,000,000	-

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
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For the year ended June 30, 2016

Roads		5,000,000
Sports	-	727,006
Other capital grants and transfer (ENVIRONMENT)	493,300	-
Emergency Projects (specify)	2,213,000	2,869,616
	14,775,444	28,855,622

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

Purchase of Buildings	-	-
Construction of Buildings	1,800,000	4,057,569
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	10,022,900
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	5,000,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land		
Acquisition of Intangible Assets		- -
Total	6,800,000	14,080,469

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank Charges	107,445	108,344
	107,445	108,344
	107,445	108,344

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
Equity Bank, Ngong Branch	57,487,807	13,533,583
	-	-
	-	-
	-	-
	57,487,807	13,533,583
10B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1	758,000	
Location 2		
Location 3		
Other Locations (specify)		
Total	758,000	

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY**

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

[Provide cash count certificates for each]		
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	13,533,583	9,780,376
Cash in hand		
Imprest	-	-
Total	13,533,583	9,780,376

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	591,220	(176,800)
Cash in hand	-	-
Imprest	-	-
Total	591,220	(176,800)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO
WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	XXX	XXX
Middle management	XXX	XXX
Unionisable employees	XXX	XXX
Others (specify)	XXX	XXX
	XXX	XXX

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	XXX	XXX
Amounts due to other grants and other transfers (see attached list)	XXX	XXX
Others (specify)	XXX	XXX
	XXX	XXX

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NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						

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NATIONAL GOVERNMENT ENTITY (indicate actual name of the entity)

Reports and Financial Statements

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
11.						
12.						
	Sub-Total					
	Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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NATIONAL GOVERNMENT ENTITY - *(indicate actual name of the entity)*
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							

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NATIONAL GOVERNMENT ENTITY - *(indicate actual name of the entity)*
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	Sub-Total						
	Grand Total						

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NATIONAL GOVERNMENT ENTITY *(indicate actual name of the entity)*
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures	1,800,000	4,057,568
Transport equipment/Motor vehicle		10,022,900
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	5,000,000	
Heritage and cultural assets		
Intangible assets		
Total	6,800,000	14,080,468

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