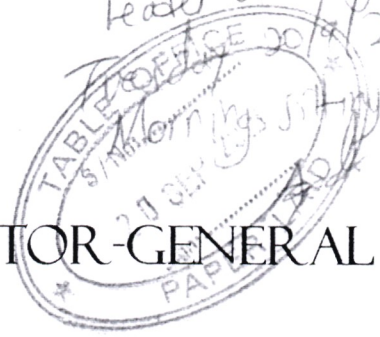


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF

CONSTITUENCIES DEVELOPMENT FUND

GATUNDU NORTH CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE 2015

CONSTITUENCIES DEVELOPMENT FUND
CHIEF EXECUTIVE OFFICER

18 SEP 2015

P. O. Box 46682 - 00100,
NAIROBI.



KENYA NATIONAL AUDIT OFFICE
P. O. Box 30984 - 00100, NAIROBI.

30 SEP 2015

RECEIVED



CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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

**CONSTITUENCY DEVELOPMENT FUND – GATUNDU NORTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2015**

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CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(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	Cynthia Robi
3.	Accountant	Kimani E Caxton
4.		

(d) Fiduciary Oversight Arrangements

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

(e) GATUNDU NORTH CDF Headquarters

CDF Office Building.
P.O Bo 201-01004
Kanjuku.
Kamwangi

CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) GATUNDU NORTH CDF Contacts

Telephone: (254) 0727 389 947
E-mail: gatundunorth@cdf.go.ke
Website: www.gatundunorth.go.ke

(g) GATUNDU NORTH CDF Bankers

1. Kenya Commercial Bank
P.O Box 518
Gatundu
...
...

(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

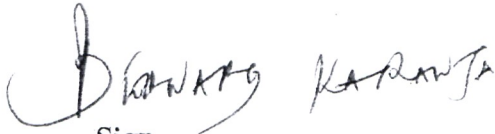
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

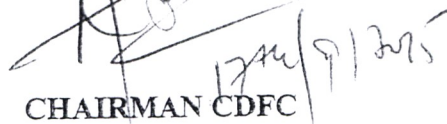
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC)

The CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The CDF have improved the Education and Security infrastructures of Gatundu North.

However there have been emerging issues like political, economical, social, legal and global challenges influencing the implementation of CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The CDFCs wish that the issues of having the project on going for more than 2years be stopped and the CDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.


Sign


CHAIRMAN CDFC

III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that CDF. 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 Gatundu North CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2015. 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 CDF; (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 CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

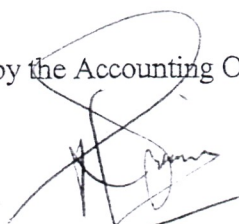
The Accounting Officer in charge of the Gatundu North CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Gatundu North CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Gatundu North CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the CDF'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 CDF's financial statements were approved and signed by the Accounting Officer on 17th SEP 2015
2014.


FUND ACCOUNT MANAGER
GATUNDU NORTH CDF
P.O. BOX 201-01004
KANJUKU
Fund Account Manager


Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND-GATUNDU NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Gatundu North Constituency set out on pages 5 to 38, which comprise the statement of assets as at 30 June 2015, 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 8 of the Public Audit Act, 2003. 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 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 7 of the Public Audit Act, 2003.

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 9 of the Public Audit Act, 2003 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 (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

Constituencies Development Fund – Gatundu North Constituency – Report and Financial Statements for the year ended 30 June 2015

and comply with the Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.

Other Matter

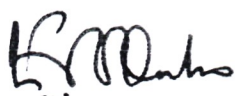
CDF Projects implementation

The CDF had allocated a total of Kshs.154,082,239 to implement ninety seven (97) projects including 2013/2014 rolled over projects during the year under review. The status of the project implementation is as follows:

Description	Approved Projects	Budget-Kshs.	Actual Expenditure-Kshs.	No. of projects Implemented	Not Implemented	Actual as % of budget
Transfer to government entities	60	93,020,000	87,325,376	51	9	94
Other Grants	31	48,432,239	48,435,100	26	5	100
Acquisition of assets	6	12,630,000	11,625,000	6	0	92
Total	97	154,082,239	147,385,476	83	14	96

The above analysis shows that out of the total budget of Kshs.154,082,239, the CDF utilized a total of Kshs.147,385,476 to implement eighty three (83) projects representing 96% absorption rate. No reason was given for the failure to implement the balance of fourteen (14) projects. Delay in implementation of projects affects service delivery to the residents of Gatundu North.

My opinion is not qualified in respect of this matter.



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

Nairobi


01 September 2016

CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

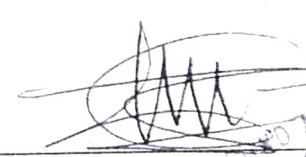
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	86,075,112	172,956,575
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		86,075,112	172,956,575
PAYMENTS			
Compensation of Employees	4	1,607,225	848,972
Use of goods and services	5	1,363,023	2,885,582
Committee Expenses	6	5,472,462	4,763,818
Transfers to Other Government Units	7	87,325,376	60,896,185
Other grants and transfers	8	48,435,106	29,930,386
Social Security Benefits	9	17,680	3,600
Acquisition of Assets	10	11,625,500	18,568,426
Other Payments	11	-	-
TOTAL PAYMENTS		155,846,371	117,896,970
SURPLUS/DEFICIT		(69,771,259)	55,059,605

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North CDF financial statements were approved on 17/9 2015 and signed by:



 Chairman - CDFC



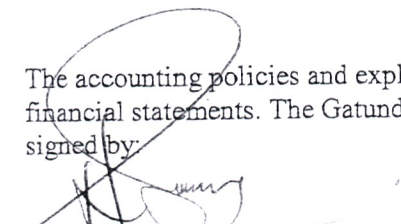
 Fund Account Manager
 GATUNDU NORTH CDF
 P.O. BOX 201-01004
 KANJUKU

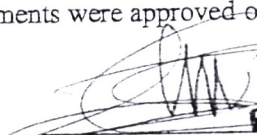
CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	6,871,365	76,142,626
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		6,871,365	76,142,626
 REPRESENTED BY			
Fund balance b/fwd	13	76,140,982	21,083,020
Surplus/Deficit for the year		(69,771,259)	55,059,606
Prior year adjustments	14	501,642	-
NET FINANCIAL POSITION		6,871,365	76,142,626

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North CDF financial statements were approved on 17/7 2015 and signed by:


 Chairman - CDFC

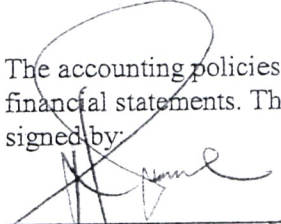

 Fund Account Manager
FUND ACCOUNT MANAGER
GATUNDU NORTH
P.O. BOX 201
KANJUKU


CONSTITUENCY DEVELOPMENT FUND- GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	86,075,112	172,956,575
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,607,225	848,972
Use of goods and services	5	1,363,023	2,885,582
Committee Expenses	6	5,472,462	4,763,818
Transfers to Other Government Units	7	87,325,376	60,896,185
Other grants and transfers	8	48,435,106	29,930,386
Social Security Benefits	9	17,680	3,600
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		501,642	-
Net cash flow from operating activities		(58,647,402)	73,628,031
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
		(11,625,500)	(18,568,426)
Acquisition of Assets	10	(11,625,500)	(18,568,426)
Net cash flows from Investing Activities		(11,625,500)	(18,568,426)
NET INCREASE IN CASH AND CASH EQUIVALENT		(70,272,901)	55,059,605
Cash and cash equivalent at BEGINNING of the year	15	76,142,625	21,083,020
Cash and cash equivalent at END of the year	16	6,871,365	76,142,625

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gatundu North CDF financial statements were approved on 17/9 2015 and signed by:


 Chairman CDFC


 Fund Account Manager

FUND ACCOUNT MANAGER
 GATUNDU NORTH CDF
 P.O. BOX 201 01004
 KANJUKU

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	86,075,112	76,140,985	162,717,739	,155,846,371	6,871,368	
Proceeds from Sale of Assets						
Other Receipts	501,642					
PAYMENTS						
Compensation of Employees	754,223	875,777	1,630,000	1,607,225	22,775	1.5%
Use of goods and services	715,500	670,000	1,385,500	1,363,023	22,477	1.6%
Committee Expenses	3,499,500	2,100,500	5,600,000	5,472,462	127,538	2.3%
Transfers to Other Government Units	50,370,000	42,650,000	93,020,000	87,325,376	5,694,624	6.5%
Other grants and transfers	26,887,531	21,544,708	48,432,239	48,435,106	(2,867)	0%
Social Security Benefits	20,000		20,000	17,680	2,320	0%
Acquisition of Assets	4,330,000	8,300,000	12,630,000	11,625,500	1,004,500	8.6%
Other Payments						0%
TOTALS	86,576,754	76,140,985	162,717,739	155,846,371	6,871,368	4.4%

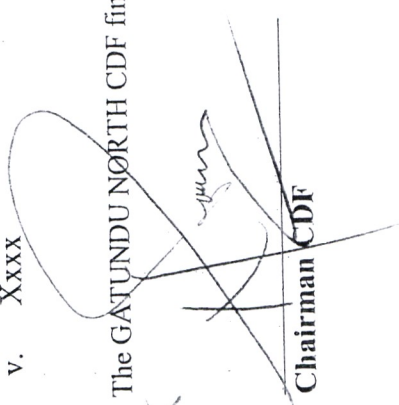
CONSULTANCIES DEVELOPMENT BOARD
Reports and Financial Statements
For the year ended June 30, 2015

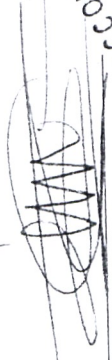
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(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 GATUNDU NORTH CDF financial statements were approved on 17th 2015 and signed by:


Chairman CDF


Fund Account Manager
GATUNDU NORTH CDF
P.O. BOX 201-01004
KANSUKU

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 CDF 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 CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the CDF 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 CDF 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.

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the CDF 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 CDF'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 CDF'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, 2015.

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal allocation			
	A750444	24,268,778	29,546,157
	A796553	14,561,267	2,000,000
	A796734	9,707,511	5,300,000
	Adjustments	-	30,308,298
	A797119	3,500,000	32,002,276
	A797107	28,268,778	43,297,569
	A797237	5,768,778	30,502,276
TOTAL		86,075,112	172,956,575

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2014 – 2015	2013 – 2014
	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		

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	923,390	848,972
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	529,460	-
Other personnel payments	154,375	-
	-	-
Total	1,607,225	848,972

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	5,500	450,000
Communication, supplies and services	6,960	480,000
Office Rent	120,000	-
Printing, advertising and information supplies & services	17,500	-
Fuel & Lubricants	400,000	300,000
Training expenses	-	1,042,000
Hospitality supplies and services	73,785	-
Insurance costs	-	-
Specialized materials and services	-	505,000
Office and general supplies and services	34,615	-
Other operating expenses	61,798	-
Routine maintenance – vehicles and other transport equipment	392,865	48,938
Routine maintenance – other assets	250,000	59,645
Total	1,363,023	2,885,583

TOTAL

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	5,472,462	4,763,818
Other committee expenses	-	-
Total	5,472,462	4,763,818

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	28,006,724	60,896,185
Transfers to secondary schools (see attached list)	34,662,085	-
Transfers to tertiary institutions (see attached list)	8,032,608	-
Transfers to health institutions (see attached list)	16,623,960	-
-TOTAL	87,325,376	60,896,185

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary – secondary schools (see attached list)	10,165,301	10,815,800
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	1,800,000	-
Agriculture projects (see attached list)	592,799	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	6,000,087	-
Roads projects (see attached list)	26,336,049	-
Sports projects (see attached list)	1,270,435	-
Environment projects (see attached list)	2,270,435	-
Other Projects (see attached list)	-	19,114,586
Total	48,435,106	29,930,386

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	17,680	3,600
Total	17,680	3,600

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.10 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	4,227,500	16,695,450
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	498,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,872,976
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	6,900,000	-
Acquisition of Intangible Assets	-	-
Total	11,625,500	18,568,426

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
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 NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Specify		

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
Kenya Commercial Bank A/c 1102763853	6,871,365	76,142,626
	-	-
	-	-
	-	-
	6,871,365	76,142,626

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 – 2014 Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
Total		

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

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

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

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	76,140,983	21,083,020
Cash in hand	-	-
Imprest	-	-
Total	76,140,983	21,083,020

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	501,642	-
Cash in hand	-	-
Imprest	-	-
Total	501,642	-

CONSTITUENCIES DEVELOPMENT FUND – GATUNDU NORTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<u>xxx</u>	<u>xxx</u>

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
	<u>xxx</u>	<u>xxx</u>

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
	<u>xxx</u>	<u>xxx</u>

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Land		N/A	N/A
Buildings and structures		21,500,000.00	21,500,000.00
Transport equipment		5,457,448.00	5,457,448.00
Office equipment, furniture and fittings		99,300.00	99,300.00
ICT Equipment, Software and Other ICT Assets		1,904,976.00	1,904,976.00
Other Machinery and Equipment		20,849.00	13,849.00
Heritage and cultural assets		N/A	N/A
Intangible assets		N/A	N/A
Total		28,982,573.00	28,975,573.00

Prepared by:



Cynthia Robit
Fund Account Manager

DIRECTOR GENERAL
KAMPALA
P.O. BOX 201-0104
KAMPALA
KAMPALA

GATUNDU NORTH CDF

TRIAL BALANCE AS AT 30TH JUNE 2015

	DR	CR
Cash and Cash equivalents		
Bank Balances c/d	6,871,366	
Cash Balances c/d	-	
Outstanding Imprest c/d	-	
Payments		
Compensation of Employees	1,607,225	
Use of goods and services	1,363,023	
Committee Expenses	5,472,462	
Transfers to Other Government Units	87,325,376	
Other grants and transfers	48,435,106	
Social Security Benefits	17,680	
Acquisition of Assets	11,625,500	
Other Payments	-	
Receipts		
Transfers from the Board		86,075,112
Prior Year Adjustments		501,642
Others receipts		-
Fund Balance b/f		76,140,983
TOTAL	162,717,737	162,717,737