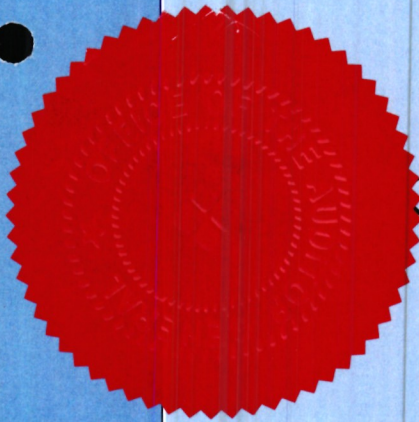


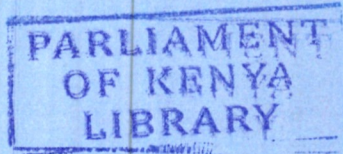
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid on the
Table of the House
by the Majority
Whip [Hon. Benjamin
Washiali] on*

REPORT

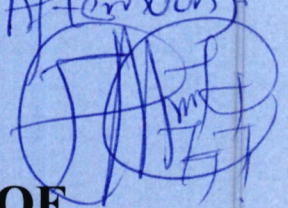


OF

*Thursday
21st June 2018
(Afternoon)*

THE AUDITOR-GENERAL

ON



**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
HAMISI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
HAMISI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

**FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P.O. Box 262 - 50309,
KAIMOSI**

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

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FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the Constituency level.

(b) Key Management

The Hamisi Constituency's day-to-day management is under the following key organs:

- i. National Government 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 | Silverius M. Wakoli |
| 3. | Accountant | S.M. Otano |
| 4. | | |

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Hamisi 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) HAMISI NGCDF Headquarters

Hamisi DO's Office Ground's
P.O Bo 262,
KAIMOSI.

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) HAMISI NGCDF Contacts

Telephone: (254) 0722959351
E-mail: cdhhamisi@cdf.go.ke
Website: www.cdhhamisi.go.ke

(g) HAMISI NGCDF Bankers

1. Kenya Commercial Bank
P.O Box 1123
Maragoli

(h) Independent Auditors

Auditor General
Office of the Auditor General,
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

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

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

The NGNGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Hamisi.

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

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

Sign.....
CHAIRMAN NGCDFC

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**

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

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.

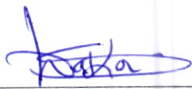
The Accounting Officer in charge of the Hamisi NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 Hamisi 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, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Hamisi 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.

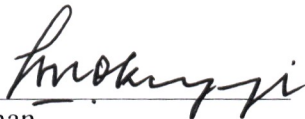
The Accounting Officer in charge of the Hamisi NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on 21.09.2016, 2016.


Fund Account Manager

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI


Chairman

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-HAMISI 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 – Hamisi Constituency set out on pages 5 to 22, which comprise the statement of assets and liabilities as at 30 June 2016, and the statement receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed 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

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

of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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 qualified audit opinion.

Basis for Qualified Opinion

Presentation and Completeness of the Financial Statements

The Public Sector Accounting Standards Board of the National Treasury requires the management to include the action taken on the previous year auditor's recommendations. In the year 2014/2015, Hamisi CDF had a qualified opinion. However, no report on the progress of follow up on the audit issues raised was included in the financial statements for the year under review.

In the circumstances, the presentation of the financial statements was not in conformity with the International Public Sector Accounting Standards Board (Cash Basis) as prescribed by the Board.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of National Government Constituencies Development Fund-Hamisi 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 comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budget Performance

The Fund budget receipts was Kshs.166,993,149 including Kshs.43,694,189 brought forward from 2014/2015. However, actual receipts amounted Kshs.116,466,352 as analyzed below:

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % utilization/ over/ under-expenditure |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|--|
| | a | b | c=a+b | d | e=c-d | f=e/c % |
| Receipts | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | |
| Transfers from CDF Board | 123,298,960 | 43,694,189 | 166,993,149 | 116,466,352 | 50,526,797 | 30.3% |
| Proceeds from Sale of Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total | 123,298,960 | 43,694,189 | 166,993,149 | 116,466,352 | 50,526,797 | 30.3% |
| Payments | | | | | | |
| Compensation of Employees | 3,061,320 | 194,189 | 3,255,509 | 1,563,680 | 1,691,829 | 51.9% |
| Use of goods and services | 14,035,586 | 5,500,000 | 19,535,586 | 11,380,720 | 8,154,866 | 41.7% |
| Transfers to Other Government Units | 57,900,000 | 9,000,000 | 66,900,000 | 46,670,131 | 20,229,869 | 30.2% |
| Other grants and transfers | 48,302,054 | 29,000,000 | 77,302,054 | 56,851,821 | 20,450,232 | 30.6% |
| Acquisition of Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total | 123,298,960 | 43,694,189 | 166,993,149 | 116,466,352 | 50,526,756 | 38.6% |

Further, the Fund underspent on all the five (5) components – compensation of employees, use of goods and services, transfer to other government units, other grants and transfers and did not procure any additional assets during the year.

Consequently, the Fund did not operate within the approved budget and this might have impacted negatively on service delivery to the constituents.

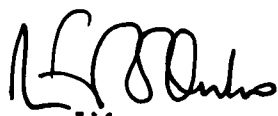
2. Project Implementation Performance

The Management had approved plan to implement a total of 296 Projects. However, 219 projects with a total cost of Kshs.142,465,702 were completed and 77 project valued at Kshs.107,055,329 were ongoing.

Project implementation status as at 30 June 2016

| Sector/Status | Ongoing | | Completed | |
|----------------|-----------|--------------------|------------|--------------------|
| | No | Value | No | Value |
| | | Kshs. | | Kshs. |
| Administration | 5 | 2,572,002 | 1 | 3,572,002 |
| Emergency | 3 | 16,568,165 | 1 | 3,564,466 |
| Education | 48 | 41,865,162 | 154 | 80,887,931 |
| Environment | 0 | 0 | 19 | 2,850,000 |
| Health | 7 | 6,600,000 | 8 | 3,400,000 |
| Bursary | 0 | 15,000,000 | 0 | 0 |
| Road | 1 | 1,500,000 | 29 | 43,941,303 |
| Security | 8 | 12,550,000 | 3 | 950,000 |
| Sports | 1 | 1,000,000 | 1 | 1,500,000 |
| Water | 4 | 9,400,000 | 3 | 1,800,000 |
| Total | 77 | 107,055,329 | 219 | 142,465,702 |

In view of the foregoing the fund did not deliver the expected services to the constituents and therefore did not achieve its development objectives.



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

Nairobi

08 May 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

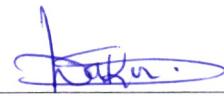
IV. STATEMENT OF RECEIPTS AND PAYMENTS

| I. STATEMENT OF RECEIPTS AND PAYMENTS | | | | |
|--|------|-----------------------|-----------------------|--|
| | Note | 2015 - 2016 | 2014 - 2015 | |
| | | Kshs | Kshs | |
| RECEIPTS | | | | |
| Transfers from CDF board-AIEs' Received | 1 | 123,298,960.00 | 116,282,986.00 | |
| TOTAL RECEIPTS | | 123,298,960.00 | 116,282,986.00 | |
| PAYMENTS | | | | |
| Compensation of employees | 4 | 1,563,680.00 | 1,324,780.00 | |
| Use of goods and services | 5 | 11,380,720.00 | 10,806,438.25 | |
| Transfers to Other Government Units | 6 | 46,670,131.00 | 52,808,506.00 | |
| Other grants and transfers | 7 | 56,851,821.45 | 51,079,995.20 | |
| TOTAL PAYMENTS | | 116,466,352.45 | 116,019,719.45 | |
| SURPLUS/DEFICIT | | 6,832,607.55 | 263,266.55 | |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Hamisi NGCDF financial statements were approved on 21.09 2016 and signed by:


Chairman - NGCDFC

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P.O. Box 262 - 50309
KAIMOSI


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**
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 | 50,526,796.55 | 43,694,189.00 |
| TOTAL FINANCIAL ASSETS | | <u>50,526,796.55</u> | <u>43,694,189.00</u> |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 43,694,189.00 | 43,430,923 |
| Surplus/Deficit for the year | | 6,832,607.55 | 263,267 |
| NET LIABILITIES | | <u>50,526,796.55</u> | <u>43,694,189</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Hamisi NGCDF financial statements were approved on 21.09.2016 and signed by:


Chairman - NGCDF

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI


Fund Account Manager

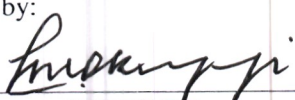
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- HAMISI
CONSTITUENCY**

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

VI. STATEMENT OF CASHFLOW

| Receipts for operating income | | 2015 - 2016 | 2014 - 2015 |
|---|----|-----------------------|-----------------------|
| Transfers from CDF Board | 1 | 123,298,960.00 | 116,282,986.00 |
| | | 123,298,960.00 | 116,282,986.00 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 1,563,680.00 | 1,324,780.00 |
| Use of goods and services | 5 | 11,380,720.00 | 10,806,438.25 |
| Transfers to Other Government Units | 6 | 46,670,131.00 | 52,808,506.00 |
| Other grants and transfers | 7 | 56,851,821.45 | 51,079,995.20 |
| | | 116,466,352.45 | 116,019,719.45 |
| Net cash flow from operating activities | | 6,832,607.55 | 263,266.55 |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 6,832,607.55 | 263,266.55 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 43,694,189.00 | 43,430,922.50 |
| Cash and cash equivalent at END of the year | | 50,526,796.55 | 43,694,189.00 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Hamisi NGCDF financial statements were approved on 21.09.2016 and signed by:


Chairman NGCDF

NG-CDF Head
P.O. Box 262-00009,
KAIMOSI


Fund Account Manager

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

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 | 123,298,960.00 | 43,694,189.00 | 166,993,149.00 | 116,466,352.45 | 50,526,796.55 | 69.7% |
| TOTAL | 123,298,960.00 | 43,694,189.00 | 166,993,149.00 | 116,466,352.45 | 50,526,796.55 | 69.7% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 3,061,320.00 | 194,189.00 | 3,255,509.00 | 1,563,680.00 | 1,691,829.00 | 48.0% |
| Use of goods and services | 14,035,586.40 | 5,500,000.00 | 19,535,586.40 | 11,380,720.00 | 8,154,866.40 | 58.3% |
| Transfers to Other Government Units | 57,900,000.00 | 9,000,000.00 | 66,900,000.00 | 46,670,131.00 | 20,229,869.00 | 69.8% |
| Other grants and transfers | 48,302,053.60 | 29,000,000.00 | 77,302,053.60 | 56,851,821.45 | 20,450,232.15 | 73.5% |
| TOTAL | 123,298,960.00 | 43,694,189.00 | 166,993,149.00 | 116,466,352.45 | 50,526,796.55 | 69.7% |

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
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. The underutilization was caused by the delay in disbursement of funds from the CDF Board for the financial year under review while the overutilization was due to the funds for the financial year 2014/2015 carried forward that was later utilized in the year under review.

The HAMISI NGCDF financial statements were approved on 21.09. 2016 and signed by:


Chairman NGCDF


FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY Fund Account Manager
P. O. Box 262 - 50309,
KAIMOSI

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

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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

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 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.

**FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
CONSTITUENCY**
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IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2015 - 2016 | 2014 -2015 |
|--------------------|---------|--------------------|-------------------|
| | | Kshs | Kshs |
| Normal Allocation | A796419 | 20,000,000.00 | 29,070,746.50 |
| | A820730 | 20,000,000.00 | 17,442,448.00 |
| | A820927 | 22,000,000.00 | 29,070,746.50 |
| | A825744 | 61,298,960.00 | 40,699,045.00 |

FUND ACCOUNT MANAGER
 NG-CDF HAMISI CONSTITUENCY
 P. O. Box 262 - 50309,
 KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
CONSTITUENCY
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For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

| 4 COMPENSATION OF EMPLOYEES | | | |
|---|--|---------------------|---------------------|
| Description | | 2015 - 2016 | 2014 - 2015 |
| | | Kshs | Kshs |
| Basic wages of contractual employees | | 1,404,320.00 | 1,250,260.00 |
| Personal allowances paid as part of salary | | | |
| Employer contribution to NSSF | | 159,360.00 | 74,520.00 |
| Total | | 1,563,680.00 | 1,324,780.00 |

in
P.O. Box
KAIMOSI

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P.O. Box 262-00009,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| 5 USE OF GOODS AND SERVICES | | | |
|--|--|----------------------|----------------------|
| Description | | 2015 - 2016 | 2014 - 2015 |
| | | Kshs | Kshs |
| Other committee expenses | | 5,225,000.00 | 4,615,500.00 |
| Committee allowance | | 5,942,000.00 | 5,257,538.25 |
| Office and general supplies and services | | 113,720.00 | 483,400.00 |
| Fuel ,oil & lubricants | | 100,000.00 | 450,000.00 |
| Total | | 11,380,720.00 | 10,806,438.25 |

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
CONSTITUENCY**

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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| 6 TRANSFER TO OTHER GOVERNMENT ENTITIES | | | |
|--|--|----------------------|----------------------|
| Description | | 2015 - 2016 | 2014 - 2015 |
| | | Kshs | Kshs |
| Transfers to primary schools | | 22,037,931.00 | 25,800,000.00 |
| Transfers to secondary schools | | 17,733,200.00 | 19,920,000.00 |
| Transfers to Tertiary institutions | | 3,000,000.00 | - |
| Transfers to Health institutions | | 3,899,000.00 | 7,088,506.00 |
| TOTAL | | 46,670,131.00 | 52,808,506.00 |

7. OTHER GRANTS AND OTHER PAYMENTS

| 7 OTHER GRANTS AND OTHER PAYMENTS | | | |
|--|--|----------------------|----------------------|
| Description | | 2015 - 2016 | 2014 - 2015 |
| | | Kshs | Kshs |
| Bursary -Secondary | | 5,978,000.00 | 6,123,000.00 |
| Bursary -Tertiary | | 3,779,000.00 | 4,351,250.00 |
| Bursary-Special schools | | 332,000.00 | 143,000.00 |
| Mocks & CAT | | 300,000.00 | 200,000.00 |
| water | | 2,000,000.00 | 1,200,000.00 |
| Agriculture (food security) | | | 1,250,000.00 |
| Electricity projects | | - | 1,630,000.00 |
| Security | | 4,250,000.00 | 7,700,000.00 |
| Roads | | 33,587,261.45 | 19,316,065.20 |
| Sports | | 89,000.00 | 2,280,000.00 |
| Other capital grants and transfer | | 1,500,000.00 | 1,200,000.00 |
| Emergency Projects (specify) | | 5,036,560.00 | 5,686,680.00 |
| Total | | 56,851,821.45 | 51,079,995.20 |

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 51009,
Hamisi Constituency

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | | 2015 - 2016 | 2014 - 2015 |
|---|----------------|----------------------|----------------------|
| | Account Number | Kshs (30/6/2016) | Kshs (30/6/2015) |
| KCB Mbale Branch | 1102380598 | 50,526,796.55 | 43,694,189.05 |
| Total | | 50,526,796.55 | 43,694,189.05 |

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – HAMISI
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 | 43,694,189.00 | 43,416,383.00 |
| Total | <u>43,694,189.00</u> | <u>43,416,383.00</u> |

FUND ACCOUNT MANAGER
NG-CDF HAMISI CONSTITUENCY
P. O. Box 262 - 50309,
KAIMOSI

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - (HAMISI CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

HAMISI NG-CONSTITUENCY DEVELOPMENT FUND OFFICE

FIXED ASSET REGISTER AS AT 30TH JUNE 2016

REGION: WESTERN COUNTY: VIHIGA CONSTITUENCY: HAMISI CONSTITUENCY CODE: 213

| NO. | ITEMS | QUALITY | ASSET NO. | SERIAL NUMBER | MODEL / MANUFACTURER | WARANTY | ASSET COST (KSH) | ACQU. DATE | LOCATION | CONDITION | SERVICEABLE/ UNSERVICEABLE |
|-----|----------------------------------|---------|----------------|------------------|-------------------------|---------|------------------|------------|------------------------|-------------|----------------------------|
| 1 | Computer Stands | 1 | CDC/167/FF/077 | N/A | Wooden | N/A | 16,250 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/078 | N/A | Wooden | N/A | 16,250 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 2 | Computers | 1 | CDC/167/OE/007 | | hp | 1 YR | 56,000 | 2011 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/008 | | 3-in - 1 copier machine | 1YR | 56,000 | 2011 | Shamakhokho CDF Office | BROKEN DOWN | UNSERVICEABLE |
| 3 | Computer Printers | 1 | CDC/167/OE/010 | VNHTB8RGF4 | hp P2055d | 1YR | 89,800 | 2010 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/011 | CNGJG43888 | hp D1360 | 1YR | 8,500 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 4 | Monitor | 1 | CDC/167/OE/014 | CN7411N1ZG | hp Compact LE1711 | 1YR | 7,000 | 2010 | Shamakhokho CDF Office | BROKEN DOWN | UNSERVICEABLE |
| | | 1 | CDC/167/OE/013 | HP LE1711 | hp | 1YR | 7,000 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 5 | Plain Paper Fax | 1 | CDC/167/OE/009 | PNGT1983ZA | Panasonic KXFP711 | 1 YR | 24,500 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/015 | RR6RSA1081001268 | HUAWEI ETS1229 | 1 YR | 17,500 | 2009 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 6 | Black Box (Wireless Support Fax) | 1 | CDC/167/OE/001 | N/A | N/A | N/A | 300 | 2005 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/002 | DP-520 | KANGAROO | N/A | 300 | 2005 | Shamakhokho CDF Office | BROKEN DOWN | UNSERVICEABLE |
| 7 | Paper Punch | 1 | CDC/167/OE/003 | N/A | N/A | 1 YR | 9,250 | 2012 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/004 | N/A | N/A | 1 YR | 450 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - (HAMISI CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

| | | | | | | | | | | | | |
|----|--|----|---|----------------------------|----------------|-------|-----------|--------|------|----------------------------|-------------------|-------------------|
| 9 | Calculator | 1 | CDC/167/OE/005 | CASIO | | CASIO | 1 YR | 1,350 | 2006 | HAMISI CDF Office | GOOD | SERVICEABLE |
| 10 | Typewriter | 1 | CDC/167/OE/006 | SPP2-51569 | SPP | 1 YR | 15,000 | 2005 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/OE/016 | N/A | N/A | N/A | N/A | 15,000 | 2005 | 2005 | HAMISI CDF Office | BROKEN DOWN |
| 11 | Laptop | 1 | CDC/167/OE/017 | HP 00426-OEM-8992662-00497 | HP 635 | 1 YR | 29,000 | 2010 | 2010 | HAMISI CDF Office | GOOD | SERVICEABLE |
| 11 | | 1 | N/A | HP5CB41021PG | FOY79EA#BH5 | 1 YR | 29,000 | 2010 | 2010 | HAMISI CDF Office | GOOD | SERVICEABLE |
| 12 | UPS Backup | 1 | CDC/167/OE/018 | 40121390907 | WRA-600AP | 1 YR | 7,500 | 2010 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 13 | Camera | 1 | CDC/167/OE/019 | Sony | 4094107 | 1 YR | 19,500 | 2010 | 2010 | Shamakhokho CDF Office | BROKEN DOWN | UNSERVICEABLE |
| 14 | CDF Office | 1 | CDC/167/OE/020 | N/A | N/A | N/A | ≥ 3.5M | 2007 | 2007 | Shamakhokho DO's ground | COMPLETE | IN USE |
| 15 | Landrover | 1 | CDC/167/OE/021 | GKA 765S | | 1 YR | 4,419,770 | 2009 | 2009 | Shamakhokho DO's ground | BROKEN DOWN | UNSERVICEABLE |
| 16 | Office Tables without drawers | 1 | CDC/167/FF/001 | N/A | Wooden | N/A | 2,500 | 2005 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/002 | N/A | Wooden | N/A | 2,500 | 2005 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/003 | N/A | Wooden | N/A | 2,500 | 2005 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/004 | N/A | Wooden | N/A | 2,500 | 2005 | 2005 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/005 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/006 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/007 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/008 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/009 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/010 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 1 | CDC/167/FF/011 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | | 17 | Timber office Chairs without arms | 1 | CDC/167/FF/012 | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office |
| 1 | CDC/167/FF/013 | | | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| 1 | CDC/167/FF/014 | | | N/A | Wooden | N/A | 300 | 2005 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - (HAMISI CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

| | | | | | | | | | | |
|----|---|----------------|-----|--------|-----|--------|------|------------------------|-------------|-------------|
| | 1 | CDC/167/FF/015 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/016 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/017 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/018 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/019 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/020 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/021 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/022 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/023 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/024 | N/A | Wooden | N/A | 300 | 2005 | HAMISI CDF Office | FAIRLY GOOD | SERVICEABLE |
| 18 | 1 | CDC/167/FF/025 | N/A | Wooden | N/A | 5,000 | 2006 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/026 | N/A | Wooden | N/A | 5,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 19 | 1 | CDC/167/FF/027 | N/A | Wooden | N/A | 5,000 | 2006 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/028 | N/A | Wooden | N/A | 5,000 | 2006 | HAMISI CDF Office | GOOD | SERVICEABLE |
| 20 | 1 | CDC/167/FF/029 | N/A | Wooden | N/A | 9,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/030 | N/A | Wooden | N/A | 9,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 21 | 1 | CDC/167/FF/031 | N/A | Wooden | N/A | 22,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 22 | 1 | CDC/167/FF/032 | N/A | Wooden | N/A | 38,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 23 | 1 | CDC/167/FF/033 | N/A | Ashut | N/A | 10,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/034 | N/A | Ashut | N/A | 10,000 | 2007 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 24 | 1 | CDC/167/FF/035 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/036 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/037 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/038 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - (HAMISI CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

| | | | | | | | | | | |
|----|---|----------------|-----|--------|-----|-------|------|------------------------|------|-------------|
| | 1 | CDC/167/FF/039 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/040 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/041 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/042 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/043 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/044 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/045 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/046 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/047 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/048 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/049 | N/A | Wooden | N/A | 750 | 2008 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/050 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/051 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/052 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 25 | 1 | CDC/167/FF/053 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/054 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/055 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/056 | N/A | Wooden | N/A | 3,000 | 2008 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/057 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| 26 | 1 | CDC/167/FF/058 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/059 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/060 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/061 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/062 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/063 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/064 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - (HAMISI CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

| | | | | | | | | | | |
|----|---|----------------|-----------------|--------|------|--------|------|------------------------|------|-------------|
| | 1 | CDC/167/FF/065 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/066 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/067 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/068 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/069 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/070 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/071 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/072 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/073 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/074 | N/A | Wooden | N/A | 3,800 | 2010 | Shamakhokho CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/075 | N/A | Wooden | N/A | 3,800 | 2010 | HAMISI CDF Office | GOOD | SERVICEABLE |
| | 1 | CDC/167/FF/076 | N/A | Wooden | N/A | 3,800 | 2010 | HAMISI CDF Office | GOOD | SERVICEABLE |
| 27 | 1 | N/A | hp scanjet 5590 | L1911B | 1 YR | 22,000 | 2013 | Shamakhokho CDF Office | GOOD | SERVICEABLE |

Prepared by:



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