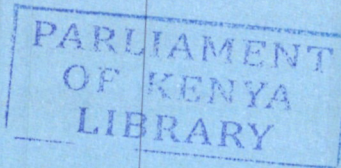


REPUBLIC OF KENYA



*Paper Laid*  
By Hon. Aden Duale, MP  
(Loin) on Thursday 12.10.2017  
pm.  
*AK*

OFFICE OF THE AUDITOR-GENERAL



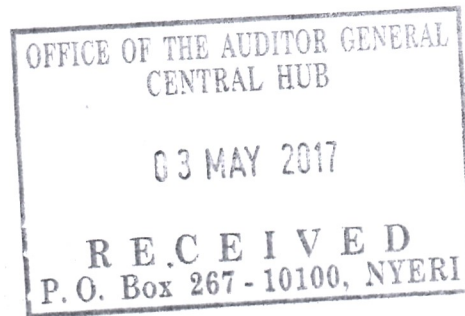
**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**NATIONAL GOVERNMENT**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**GITHUNGURI CONSTITUENCY**  
**FOR THE YEAR ENDED**  
**30 JUNE 2016**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- GITHUNGURI  
CONSTITUENCY**

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GITHUNGURI CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CABINET SECRETARY .....	5
III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES .....	6
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	7
V. STATEMENT OF ASSETS .....	7
VI. STATEMENT OF CASHFLOW .....	9
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	10
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	24
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013.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

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND  
Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
-----	-------------	------

**GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER**  
P. O. Box 147 - 30215, GITHUNGURI  
Sigt.....

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

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<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Jenaide Wangechi</b>
3.	Accountant	<b>Susan Mwalimu</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) GITHUNGURI NG-CDF Headquarters**

Next to DO's Office at DC Compound.  
147-00216  
Githunguri

**GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI**  
Sign.....



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

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**(f) GITHUNGURI NG-CDF Contacts**

Telephone: (254)  
E-mail: cdfgithunguri@gmail.com  
Website:

**(g) GITHUNGURI NG-CDF Bankers**

1. Kenya Commercial Bank  
Githunguri CDF  
Account Number: 1120336546

**(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

**GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI**

Sign.....

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

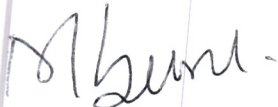
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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**


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

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

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



SIGN



CHAIRMAN NG-CDFC

**GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI**

Sign.....



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**III. STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-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.

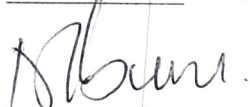
The Accounting Officer in charge of the Githunguri NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 NG-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 NG-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 Githunguri NG-CDF accepts responsibility for the NG-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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Githunguri NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

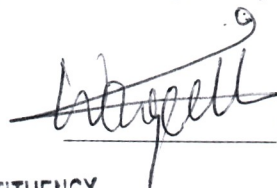
The Accounting Officer in charge of the Githunguri NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 30/06/2016 2016.



Chairman



Fund Account Manager

**GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. BOX 117 - 00216 GITHUNGURI**

Signature.....



# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 7 to 22, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed 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 risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

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*Report of the Auditor-General on the financial statements of National Government Constituencies Development Fund-  
Githunguri Constituency for the year ended 30 June 2016*



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 audit opinion.

## Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Githunguri 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 National Government Constituencies Development Fund Act, 2015.

## Other Matter

### 1.0 Budget Performance Analysis

#### 1.1 Overall Budget Performance

During the financial year 2015/2016, Githunguri NG CDF received a total of Kshs.123,922,085 from the National Government Constituencies Development Fund Board against a budget of Kshs.133,032,429 or 93% of the budget. Out of the total receipts, an amount of Kshs.82,197,181 was spent during the year resulting in an under expenditure of Kshs.50,835,249 equivalent to absorption rate of 62% as follows:

Item	2015/2016 Budget Kshs.	2015/2016 actual Amounts Kshs.	Difference Kshs.	Actual as % of Budget
Receipts	133,032,429	123,922,085	9,110,344	93%
<b>Expenditure</b>				
Compensation of Employees	1,949,131	1,472,738	476,393	76%
Use of Goods and Services	6,499,312	5,549,800	949,512	85%
Transfers to other Government Units	74,750,000	52,169,305	22,580,695	70%
Other Grants and transfers	47,833,987	23,005,338	24,828,650	48%
Acquisition	2,000,000	0	2,000,000	0%
<b>Total Expenditure</b>	<b>133,032,430</b>	<b>82,197,181</b>	<b>50,835,249</b>	<b>62%</b>

Although the Githunguri Constituency development Committee attributed low absorption of funds to delay by NG-CDF Board in releasing funds, the committee should utilize



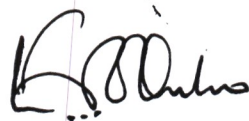
resources on priority areas which highly impact on service delivery to the residents of the constituency.

## 1.2 Project Implementation

During the year under review, Githunguri CDF had planned to implement a total of 44 projects categorized under transfers to other Government entities; and other grants and transfers, out of which, 10 projects had been completed, 23 were on going while 11 had not yet started as at 30 June 2016. Project implementation status is given below:

Project Category	Budget (Kshs)	Actual (Kshs)	No. of Projects in Budget	Projects Completed	On-going Projects	No. of Projects not Started
Primary and secondary schools	74,750,000	52,169,305	36	10	23	3
Roads	7,000,000		3			3
Water	929,900		1			1
Environment	2,013,047		4			4
Emergency	5,767,647	5,400,259				
Sports	2,013,047	1,901,578				
Bursary-secondary schools	12,000,000	12,607,000				
Bursary-Tertiary Institutions	5,000,000	3,096,000				
<b>Total</b>	<b>109,473,641</b>	<b>75,174,142</b>	<b>44</b>	<b>10</b>	<b>23</b>	<b>11</b>

Further, records indicates that environment projects worth Kshs.1,901,578 rolled over from 2014/2015 financial year had not been implemented as planned. No reason was provided for the delay in utilizing the funds allocated for the projects which deny service delivery to the residents.



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

**Nairobi**

**13 September 2017**

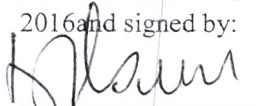


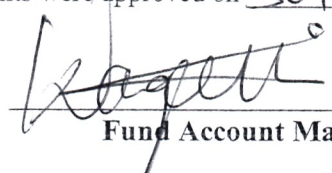
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GITHUNGURI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	123,922,085.00	111,321,368.40
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	63,010.00	-
<b>TOTAL RECEIPTS</b>		<b>123,985,095.00</b>	<b>111,321,368.40</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,472,738.00	1,040,527.00
Use of goods and services	5	5,549,800.00	3,726,299.20
Transfers to Other Government Units	6	52,169,305.00	78,159,083.00
Other grants and transfers	7	23,005,337.50	28,671,772.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>82,197,180.50</b>	<b>111,597,681.20</b>
<b>SURPLUS/DEFICIT</b>		<b>41,787,914.50</b>	<b>(276,312.80)</b>

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

  
Chairman - NG-CDFC

  
Fund Account Manager

GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI

Sign.....

V. STATEMENT OF ASSETS

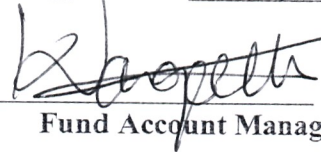
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
 GITHUNGURI CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	50,398,259.40	8,610,344.90
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	10C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>50,398,259.40</b>	<b>8,610,344.90</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	11	8,610,344.90	8,886,657.70
Surplus/Defict for the year		41,787,914.50	-276,312.80
Prior year adjustme nts	12	-	-
<b>NET LIABILITIES</b>		<b>50,398,259.40</b>	<b>8,610,344.90</b>

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



Chairman - NG-CDFC



Fund Account Manager

GITHUNGURI N.G CONSTITUENCY  
 FUND ACCOUNT MANAGER  
 P. O. Box 147 - 00216, GITHUNGURI  
 Sign.....

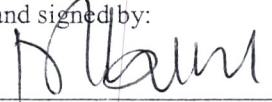


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
GITHUNGURI CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

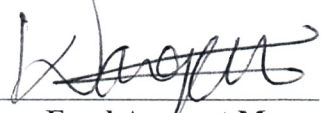
VI. STATEMENT OF CASHFLOW

CASHFLOW STATEMENT		2015-2016	2014-2015
Receipts for operating income		Kshs	Kshs
Transfers from CDF Board	1	123,922,085.00	111,321,368.40
Other Receipts	3	63,010.00	-
Payments for operating expenses			
Compensation of Employees	4	1,472,738.00	1,040,527.00
Use of goods and services	5	5,549,800.00	3,726,299.20
Transfers to Other Government Units	6	52,169,305.00	78,159,083.00
Other grants and transfers	7	23,005,337.50	28,671,772.00
Other Payments	8	-	-
Adjusted for:			
Adjustments during the year		-	-
<b>Net cash flow from operating activities</b>		<b>41,787,914.50</b>	<b>(276,312.80)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>41,787,914.50</b>	<b>(276,312.80)</b>
Cash and cash equivalent at BEGINNING of the year	15	8,610,344.90	8,886,657.70
Cash and cash equivalent at END of the year	16	50,398,259.40	8,610,344.90

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

  
Chairman NG-CDF

GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI

  
Fund Account Manager

Sign.....

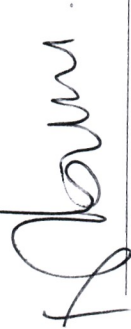
Reports and Financial Statements  
For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	100,652,354.00	32,380,075.90	133,032,429.90	123,922,085.00	9,110,344.90	93%
Proceeds from Sale of Assets						
Other Receipts				63,010.00		
<b>PAYMENTS</b>						
Compensation of Employees	1,259,400.00	689,731.00	1,949,131.00	1,472,738.00	476,393.00	76.0%
Use of goods and services	6,299,311.70	200,000.00	6,499,311.70	5,549,800.00	949,511.70	85.0%
Transfers to Other Government Units	56,370,000.00	18,380,000.00	74,750,000.00	52,169,305.00	22,580,695.00	70.0%
Other grants and transfers	34,723,642.30	13,110,344.90	47,833,987.20	23,005,337.50	24,828,649.70	48.0%
Acquisition of Assets	2,000,000.00	-	2,000,000.00	-	2,000,000.00	0.0%
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>100,652,354.00</b>	<b>32,380,075.90</b>	<b>133,032,429.90</b>	<b>82,197,180.50</b>	<b>50,835,249.40</b>	<b>62.0%</b>

(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]

The GATUNDU NORTH NG-CDF financial statements were approved on 30/6/2016 2016 and signed by:



Chairman NG-CDF



Fund Account Manager

GITHUNGURI N.G CONSTITUENCY  
FUND ACCOUNT MANAGER  
P. O. Box 147 - 00216, GITHUNGURI

Sign.....



## 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 NG-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 NG-CDF.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

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 NG-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 NG-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 NG-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, 2016.



IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
1330407	Normal Allocation	A796207	23,769,731.00	40,012,175.40
		A724222	10,000,000.00	20,769,731.00
		A820554	10,000,000.00	14,261,839.00
		A820729	20,000,000.00	12,507,892.00
		A825640	10,000,000.00	23,769,731.00
		A825787	50,152,354.00	
				-
1330408	Conditional grants		-	-
			-	-
1330409	Receipt from other Constituency		-	-
	<b>TOTAL</b>		<b>123,922,085.00</b>	<b>111,321,368.40</b>
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of office and general equipment		-	-
			-	-
			-	-
		<b>Total</b>		

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

1400000	<b>3 OTHER RECEIPTS</b>			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		63,010.00	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	<b>Total</b>		<b>63,010.00</b>	<b>-</b>
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,463,138.00	1,023,727.00
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110320	Employer contribution to NSSF		9,600.00	16,800.00
2110326	Other personnel payments		-	-
2710120	gratuity		-	-
	<b>Total</b>		<b>1,472,738.00</b>	<b>1,040,527.00</b>
2200000	<b>5 USE OF GOODS AND SERVICES</b>			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2210100	Utilities, supplies and services		347,673.00	48,399.70
2210104	Office rent			-
2210200	Communication, supplies and services		200,000.00	6,960.00
2210300	Domestic travel and subsistence		300,000.00	



**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

2210500	Printing, advertising and information supplies & services		258,743.00	90,000.00
2210600	Rentals of produced assets		-	-
2210700	Training expenses		1,054,000.00	-
2210802	Other committee expenses		1,721,384.00	613,354.00
2210809	Committee allowance		1,368,000.00	2,532,555.00
2210800	Hospitality supplies and services		-	-
2210900	Insurance costs		-	-
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services		300,000.00	-
2211200	Fuel ,oil & lubricants		-	-
2211300	Other operating expenses			435,030.50
2220100	Routine maintenance – vehicles and other transport equipment		-	-
2220200	Routine maintenance – other assets		-	-
			-	-
	<b>Total</b>		<b>5,549,800.00</b>	<b>3,726,299.20</b>
2630200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to primary schools		33,669,305.00	46,959,083.00
2630205	Transfers to secondary schools		18,300,000.00	21,900,000.00
2630206	Transfers to Tertiary institutions		200,000.00	7,300,000.00
2630207	Transfers to Health institutions			2,000,000.00
	<b>TOTAL</b>		<b>52,169,305.00</b>	<b>78,159,083.00</b>
2640000	<b>7 OTHER GRANTS</b>			

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

AND OTHER PAYMENTS				
	Description	2015 - 2016	2014 - 2015	
		Kshs	Kshs	
2640101	Bursary -Secondary	12,607,500.00	9,290,500.00	
2640102	Bursary -Tertiary	3,096,000.00	2,052,889.00	
2640104	Bursary-Special schools	-	-	
2640105	Mocks & CAT	-	-	
2640504	water		4,504,299.00	
2640505	Agriculture (food security)		-	
2640506	Electricity projects		-	
2640507	Security		9,080,000.00	
2640508	Roads		-	
2640509	Sports	1,901,578.50	1,244,084.00	
2640510	Other capital grants and transfer		-	
2640200	Emergency Projects (specify)	5,400,259.00	2,500,000.00	
	<b>Total</b>	<b>23,005,337.50</b>	<b>28,671,772.00</b>	
<b>8 ACQUISITION OF ASSETS</b>				
3100000	<b>ASSETS</b>			
	<u>Non Financial Assets</u>		2014- 2015	
			Kshs	
3110102	Purchase of Buildings	-	-	
3110202	Construction of Buildings	-	-	
3110302	Refurbishment of Buildings	-	-	
3110701	Purchase of Vehicles	-	-	
3110704	Purchase of Bicycles & Motorcycles	-	-	
3110801	Overhaul of Vehicles	-	-	
3111001	Purchase of Office furniture and fittings	-	-	
3111002	Purchase of computers ,printers and other IT equipments	-	-	
3111005	Purchase of photocopier	-	-	
3111009	Purchase of other office equipments	-	-	
3111112	Purchase of soft ware	-	-	
3130101	Acquisition of Land	-	-	









13				
	<b>OTHER IMPORTANT DISCLOSURES</b>			
	<b>13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
	Construction of buildings	-	-	
	Construction of civil works	-	-	
	Supply of goods	-	-	
	Supply of services	-	-	
	<b>TOTAL</b>	-	-	
	<b>13.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
	Senior management			
	Middle management	-	-	
	Unionisable employees	-	-	
	Others (specify)	-	-	
		-	-	
	<b>13.3: OTHER PENDING PAYABLES (See Annex 3)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
	Amounts due to other Government entities (see attached list)			
	Amounts due to other grants and other transfers (see attached list)	-		
	Others (specify)	-		
		-		

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

<b>ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE</b>					
		<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance</b>
	<b>Supplier of Goods or Services</b>				
		a	b		2,014 d=a-c
	<b>Construction of buildings</b>				
	1.				
	2.				
	3.				
	<b>Sub-Total</b>				
	<b>Construction of civil works</b>				
	4.				
	5.				
	6.				
	<b>Sub-Total</b>				
	<b>Supply of goods</b>				
	7.				
	8.				
	9.				
	<b>Sub-Total</b>				
	<b>Supply of services</b>				
	10.				
	11.				
	12.				
	<b>Sub-Total</b>				
	<b>Grand Total</b>				
<b>ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES</b>					
			<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Outstanding Balance</b>
	<b>Name of Staff</b>				
		<b>Job Group</b>			2,015



**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

			a		c
	<b>Senior Management</b>				
	1.				
	2.				
	3.				
	<b>Sub-Total</b>				
	<b>Middle Management</b>				
	4.				
	5.				
	6.				
	<b>Sub-Total</b>				
	<b>Unionisable Employees</b>				
	7.				
	8.				
	9.				
	<b>Sub-Total</b>				
	<b>Others (specify)</b>				
	10.				
	11.				
	12.				
	<b>Sub-Total</b>				
	<b>Grand Total</b>				
	<b>ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES</b>				
	<b>Name</b>		<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Outstanding Balance</b>
		<b>Brief Transaction Description</b>			<b>2,015</b>
			a	b	d=a-c
	<b>Amounts due to other Government entities</b>				
	1.				
	2.				
	3.				
	<b>Sub-Total</b>				

**CONSTITUENCIES DEVELOPMENT FUND GITHUNGURI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

	<b>Amounts due to other grants and other transfers</b>			
	4.			
	5.			
	6.			
	<b>Sub-Total</b>			
	<b>Others (specify)</b>			
	7.			
	8.			
	9.			
	<b>Sub-Total</b>			
	<b>Grand Total</b>			

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost	Historical Cost
	(Kshs)	(Kshs)	(Kshs)
	2015/2016	2014/15	2013/2014
Land	-	-	-
Buildings and structures	-	-	-
Transport equipment	-	-	-
Office equipment, furniture and fittings	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-
Other Machinery and Equipment	-	-	-
Heritage and cultural assets	-	-	-
Intangible assets	-	-	-
<b>Total</b>	-	-	-