

REPUBLIC OF KENYA

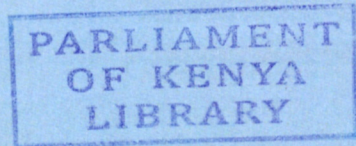


OFFICE OF THE AUDITOR-GENERAL



*Paper laid by
the Leader of
Majority
14/09/2017
C. Muriuki*

REPORT



OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI
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**NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND- BAHATI 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)



15 JUN 2017

**NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (NGCDF)* was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2015. 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*.

(b) Key Management

The *Bahati 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	Hawah N. Abdul
3.	Sub-County Accountant	Dickson Moreka

(d) Fiduciary Oversight Arrangements

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

P.O. Box 22,
NGCDF Building,
Off Nakuru- Nyahururu Road
BAHATI

Reports and Financial Statements

For the year ended June 30, 2016

(f) BAHATI NGCDF Contacts

Telephone: (254) 723441732
E-mail: bahati@NGCDF.go.ke
Website: www.bahaticonstituency.org

(g) BAHATI NGCDF Bankers

1. African Banking Corporation Ltd,
Kenyatta Avenue Branch,
P.O box 13845-20100,
Nakuru.

(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

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

The Bahati NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND in the financial year 2015/16 was allocated kshs **109,710,555.00** one hundred and nine million, seven hundred and ten thousand, Five hundred and fifty five shillings by the NGCDF board. During the financial year the entire amount was disbursed to the constituency by end of June 2016. Our budget therefore has been funded 100%. The NGCDFC was able to disburse the funds to the project management committees as soon as the funds were available up to 70%. The projects implemented by the PMCS are at various stages of completion. The bursary for the financial year has been paid over 80% of its allocation as at end of the financial year.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and /or increasing costs for the various projects materials and labour.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the NGCDF board as the last instalment hit the account on 26th June 2016 and the AIE was received by end of July. We look forward to better performance in the next financial year 2016/17.


ANTHONY NJUI
CHAIRMAN NGCDFC



**NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

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

II. 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 agency shall prepare financial statements in respect of that agency. 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 Bahati National Government - Constituency Development Fund is responsible for the preparation and presentation of the Bahati NG-CDF financial statements, which give a true and fair view of the state of affairs of the Bahati 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 Bahati 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 Bahati *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 Bahati 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 AUGUST 2016.



Anthony Njui (Chairman NG-CDF)



Hawah N. Abdul (Fund Account Manager)



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BAHATI 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 – Bahati Constituency set out on pages 5 to 14, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, 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 this 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 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 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 financial statements in order to design audit procedures that

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

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 National Government Constituencies Development Fund - Bahati 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

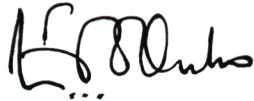
Implementation of Non-Budgeted Projects

Examination of the expenditure records in respect of various projects disclosed that an expenditure of Kshs.7,504,849 was incurred in funding of projects which were not among those approved in the project code list for Bahati CDF (Approved Budget) for the financial year 2015/2016 as detailed in table below:

Details	PV. No.	Amount (Kshs)
Security Projects		
Thayu Location Chiefs Office	400493	100,000
Assistant Chief Thayu Office	400503	500,000
Roads projects		
Club 5 Crater Road	400445	636,905.20
Kabatini Road	400444	544,405.70
Dundori Centr- Kinare Road	400446	908,146.60
Menegai Mchanga Road	400498	455,000
Dundori -Milimani Road	400499	455,000
Barasta Road	400505	455,000
Karuchua Bridge	400577	529,600
D.C	400577	64,477.85
Machini Ndimu Road	400582	1,839,401
Jomikoka Construction	400576	649,440
Jomikoka Construction	400576	80,000.
Samko Construction	400586	64,477.85
Other Payments		

Maili Kumi Market	400245	860,000
Maili Kumi Market	400619	1,200,000
Total		7,504,849

No satisfactory explanation has been provided for implementation of projects that were not budgeted for.



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

Nairobi

23 August 2017

NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	109,710,555.00	104,028,285.40
TOTAL RECEIPTS		109,710,555.00	104,028,285.40
PAYMENTS			
Compensation of employees	2	1,827,528.00	1,096,369.00
Use of goods and services	3	2,156,880.16	1,710,871.86
Committee Expenses	4	4,242,300.00	3,417,500.00
Transfers to Other Government Units	5	45,569,130.55	35,098,990.14
Other grants and transfers	6	74,098,635.00	40,396,804.00
Social Security Benefits	7	33,600.00	22,000.00
Acquisition of Assets	8	313,336.00	5,383,582.00
Other Payments	9	2,460,000.00	7,846,348.00
TOTAL PAYMENTS		130,701,409.71	94,972,465.00
SURPLUS/DEFICIT		(20,990,854.71)	9,055,820.40

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



Anthony Njui

Chairman CDFC



Hawa N. Abdul

Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- BAHATI CONSTITUENCY

Report and financial statements for the year ended June 30, 2016 (Kshs)

II. STATEMENT OF FINANCIAL ASSETS

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	16,323,088.25	34,575,443.90
Outstanding Imprests	14	-	2,738,500.00
TOTAL FINANCIAL ASSETS		16,323,088.25	37,313,943.90
REPRESENTED BY			
Fund balance b/fwd 1st July 2015	16	37,313,943.90	28,258,123.50
Surplus/Deficit for the year		(20,990,854.71)	9,055,820.40
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		16,323,089.19	37,313,943.90

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



Anthony Njui
Chairman CDFC





Hawa N. Abdul
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- BAHATI CONSTITUENCY
Report and financial statements
for the year ended June 30, 2016 (Kshs)

CASH FLOW STATEMENT			
Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	109,710,555.00	104,028,285.40
Payments for operating expenses			
Compensation of Employees	2	1,827,528.00	1,096,369.00
Use of goods and services	3	2,156,880.16	1,710,871.86
Committee Expenses	4	4,242,300.00	3,417,500.00
Transfers to Other Government Units	5	45,569,130.55	35,098,990.14
Other grants and transfers	6	74,098,635.00	40,396,804.00
Social Security Benefits	7	33,600.00	22,000.00
Other Payments	9	2,460,000.00	7,846,348.00
		130,388,073.71	
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(20,677,518.71)	89,588,883.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	313,336.00	5,383,582.00
Net cash flows from Investing Activities		313,336.00	5,383,582.00
NET INCREASE IN CASH AND CASH EQUIVALENT		(20,990,854.71)	9,055,820.40
Cash and cash equivalent at BEGINNING of the year		37,313,943.90	28,258,123.50
Cash and cash equivalent at END of the year		16,323,089.19	37,313,943.90

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


Anthony Njui
Chairman CDFC


Hawa N. Abdul
Fund Account Manager


I. 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	109,710,555.00	37,313,944.00	147,024,499.00	109,710,555.00	37,313,944.00	75
PAYMENTS					-	
Compensation of Employees	2,332,000.00	1,799,566.00	4,131,566.00	1,827,528.00	2,304,038.00	44
Use of goods and services	1,661,055.00	1,141,919.25	2,802,974.25	2,156,880.16	646,094.09	77
Committee Expenses	4,900,000	1,634,000.00	6,534,000.00	4,242,300.00	2,291,700.00	65
Transfers to Other Government Units	40,700,000.00	18,113,498.75	58,813,498.75	45,569,130.55	13,244,368.20	77
Other grants and transfers	57,967,500.00	14,600,000.00	72,567,500.00	74,098,635.00	(1,531,135.00)	102
Social Security Benefits	350,000.00	24,960.00	374,960.00	33,600.00	341,360.00	9
Acquisition of Assets	500,000.00	0	500,000.00	313,336.00	186,664.00	63
Other Payments	1,300,000.00	0	1,300,000.00	2,460,000.00	(1,160,000.00)	189
TOTALS	109,710,555.00	37,313,944.00	147,024,499.00	130,701,409.71	16,323,089.29	89

The BAHATI NGCDF financial statements were approved on 30TH JUNE 2016 and signed by:



Chairman NGCDF



Fund Account Manager

IV. 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 - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

I. NOTES TO THE FINANCIAL STATEMENTS		
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
AIE NO A 825652	27,000,000.00	7,300,000.00
AIE NO A825749	27,710,555.00	18,707,071.50
AIE NO A820867	25,000,000.00	14,604,242.90
AIE NO A 796462	10,000,000.00	11,402,829.00
AIE NO A724193	20,000,000.00	26,007,071.00
		26,007,071.00
TOTAL	109,710,555.00	104,028,285.40
2 COMPENSATION OF EMPLOYEES		
Description	2015 - 2016	2014- 2015
	Kshs	Kshs
Basic wages of contractual employees	1,827,528.00	1,096,369.00
3 USE OF GOODS AND SERVICES		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	350,000.00	-
Communication, supplies and services	106,960.00	305,500.00
Insurance costs	-	385,265.00

**NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

Office and general supplies and services	508,068.00	997,953.40
Fuel ,oil & lubricants	700,000.00	350,000.00
Other operating expenses	126,687.16	-
Routine maintenance – vehicles and other transport equipment	365,165.00	152,860.00
Total	2,156,880.16	2,191,578.40
4 COMMITTEE EXPENSES		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Other committee expenses	4,242,300.00	3,417,500.00
TOTAL	4,242,300.00	3,417,500.00
5 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	13,387,931.00	7,442,590.00
Transfers to secondary schools	18,350,000.00	21,206,520.00
Transfers to Tertiary institutions	10,000,000.00	-
Transfers to Health institutions	3,831,199.55	6,449,880.14
TOTAL	45,569,130.55	35,098,990.14
6 OTHER GRANTS AND OTHER PAYMENTS		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	11,944,288.00	6,684,974.00
Bursary -Tertiary	19,862,000.00	10,406,690.00
Bursary-Special schools	351,000.00	236,000.00
Mocks & CAT	-	-
water	9,900,000.00	3,430,000.00
Agriculture (food security)	-	-
Electricity projects	-	-
Security	3,900,000.00	6,350,000.00
Roads	18,488,119.05	3,900,000.00
Sports	2,999,800.00	2,059,140.00
Environment	-	1,250,000.00

**NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

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

Emergency Projects (specify)	6,653,427.95	6,080,000.00
Total	74,098,635.00	40,396,804.00
7 SOCIAL SECURITY BENEFITS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Employer contribution to NSSF	33,600.00	22,000.00
Total	33,600.00	22,000.00
8 ACQUISITION OF ASSETS		
Non Financial Assets	2015 - 2016	2014 - 2015
Purchase of Vehicles	-	5,000,000.00
Purchase of Office furniture and fittings	313,336.00	383,582.00
Total	313,336.00	5,383,582.00
9. OTHER PAYMENTS	2015 - 2016	2014 - 2015
Office renovation		2,949,998.00
Strategic plan		2,366,400.00
Motobike shades		2,029,950.00
Kirima Social Hall	400,000.00	500,000.00
Maili Kumi Market	2,060,000.00	
TOTAL	2,460,000.00	7,846,348.00
10: Bank Balances (cash book bank balance)		
Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
ABC Bank Acc. No. 008215001001302	16,323,088.25	34,575,444.00
Total	16,323,088.25	

**NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

		34,575,444.00
11 BALANCES BROUGHT FORWARD		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts		34,575,444.00
Cash in hand	-	-
Imprest	-	2,738,500.00
Total	-	37,313,944.00
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER		
Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2015/16	2014/15
Transport equipment	-	5,000,000.00
Office equipment, furniture and fittings	313,336.00	383,582.00
ICT Equipment, Software and Other ICT Assets	566,350.00	566,350.00
Total	879,686.00	5,949,932.00

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures		
Transport equipment	-	5,000,000.00
Office equipment, furniture and fittings	313,336.00	383,582.00
ICT Equipment, Software and Other ICT Assets	566,350.00	566,350.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	879,686.00	5,949,932.00

CONSTITUENCY DEVELOPMENT FUND- BAHATI CONSTITUENCY
Report and financial statements
for the year ended June 30, 2016 (Kshs)

TRIAL BALANCE AS AT 30TH JUNE 2016

		DR	CR
Cash and Cash equivalents			
	Bank Balances	16,323,088	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,827,528	
	Use of goods and services	2,156,880	
	Committee Expenses	4,242,300	
	Transfers to Other Government Units	45,569,131	
	Other grants and transfers	74,098,636	
	Social Security Benefits	33,600	
	Acquisition of Assets	313,336	
	Other Payments	2,460,000	
Receipts			
	Transfers from the Board		109,710,555
	Proceeds from sale of assets		
	Others receipts		-
Fund Balance b/f			37,313,944
TOTAL			147,024,499
		147,024,499	147,024,499

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

	
Anthony Njui Chairman CDFC	Hawa N. Abdul Fund Account Manager

