

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Atter LWD  
By the leader of  
majority party  
Hon. Asen Duale  
on Tuesday  
26/9/17  
[Signature]*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**

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[26<sup>TH</sup> AUGUST 2015]

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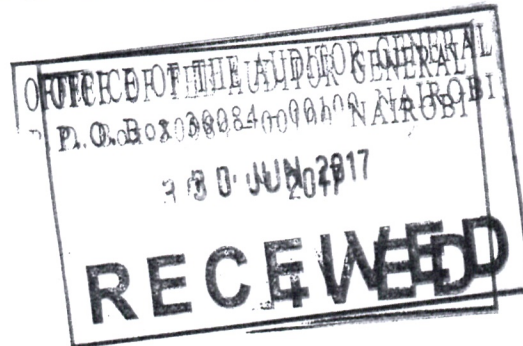
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
KIKUYU CONSTITUENCY**

**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)



**KIKUYU CONSTITUENCY**

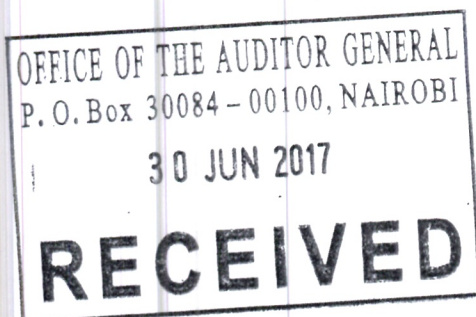


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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board. The objective of the fund is to ensure that specific part of the National annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

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

- i. National Government 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
1.	Chief Executive Officer	Yusuf Mbuno

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIKUYU  
CONSTITUENCY**

Reports and Financial Statements  
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No.	Designation	Name
2	Fund Account Manager	<b>Elizabeth W.Kagira</b>
3.	District Accountant	<b>Harrison Rioba</b>

**(d) Fiduciary Oversight Arrangements**

*Isabel Nyambura Waiyaki*  
*Simon Ngugi Mwihaki*  
*Fredrick Gichuru Kiarie*  
*Peter Nganga*  
*Lucy Njeri Kaiguara*  
*Ruth.W.Henry*  
*Susan Kagiri*  
*John Njoroge*  
*Deputy County commissioner*  
*Fund account Manager*

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

P.O. Box 167-00902  
Kikuyu  
KENYA

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

Telephone: (254) 6729327463  
E-mail: Kikuyucdf@gmail.com  
Website: www.Kikuyu.go.ke

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

Constituency NG-CDF main banker (provide the bank, branch, account number and address)

1. Equity BANK  
A/C no. 0570262103404  
Branch: Kikuyu

**Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIKUYU  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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Nairobi, Kenya

**(b) Principal Legal Adviser**

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

II. STATEMENT OF CONSTITUENCY 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 entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kikuyu NG-CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Kikuyu NG-CDF accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Kikuyu NG-CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2016, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kikuyu NG-CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kikuyu NG-CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Kikuyu NG-CDF financial statements were approved and signed on 12/06/2017

KIKUYU NG-CDF  
12 JUN 2017  
Fund Account Manager  
ELIZABETH W. KAGIRA

for  
Chairman - CDFC  
ISABEL NYAMBURA WAIYAKI

# REPUBLIC OF KENYA

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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 - KIKUYU 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 - Kikuyu Constituency set out on pages 5 to 19, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: 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 considers internal control relevant to the entity's preparation and fair

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



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 of the Financial Statements**

The summary statement of appropriation presented for audit review for the year ended 30 June 2016, do not have comparison of transfers from NG-CDF Board and other receipts budget and actual amounts as per the approved reporting template prescribed by the Public Sector Accounting Standards Board. Further, the financial statements under review do not have an annex on summary of fixed assets schedule as at 30 June 2016. In view of these omissions, the completeness and accuracy of the financial statements for the year ended 30 June 2016 could not be confirmed.

#### **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, in all material respects, the financial position of National Government Constituencies Development Fund - Kikuyu 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**

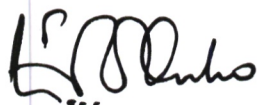
#### **Budget Performance Analysis**

During the financial year under review, Kikuyu CDF received a total of Kshs.100,012,761 from the National Government Constituencies Development Fund Board. Records indicate that the CDF had an expenditure budget of Kshs.103,671,508, while actual amount spent total Kshs.95,472,786 during the year, resulting in an under expenditure of Kshs.8,198,722 equivalent to absorption rate of 92% as follows:

<b>Expenditure Item</b>	<b>2015/2016 Budget - Kshs.</b>	<b>2015/2016 actual Amounts - Kshs.</b>	<b>Difference - Kshs.</b>	<b>Actual as % of Budget</b>
Compensation of Employees	1,749,964	1,659,985	89,979	95%
Use of Goods and Services	4,510,098	4,380,945	129,153	97%

Committee expenses	1,868,000	1,614,000	254,000	86%
Transfers to other government units	72,073,635	64,442,612	7,631,023	89%
Other grants and transfers	23,422,811	23,329,944	92,867	100%
Social security benefits	47,000	45,300	1,700	96%
<b>Total Expenditure</b>	<b>103,671,508</b>	<b>95,472,786</b>	<b>8,198,722</b>	<b>92%</b>

The management has not provided explanation for the under expenditure and the failure to utilize all the approved budgetary provisions.



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

**Nairobi**

**28 July 2017**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIKUYU  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	100,012,761	105,643,506
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	26 000
<b>TOTAL RECEIPTS</b>		<b>100,012,761</b>	<b>105,669,506</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,659,985	1,492,221
Use of goods and services	5	4,380,945	7,579,537
Committee Expenses	6	1,614,000	2,685,500
Transfers to Other Government Units	7	64,442,612	133,214,407
Other grants and transfers-bursary	8	23,329,944	12,107,558
Social Security Benefits	9	45,300	49,880
Acquisition of Assets	10	00	00
Other Payments	11	00	00
		0	0
		0	0
<b>TOTAL PAYMENTS</b>		<b>95,472,786</b>	<b>157,129,103</b>
<b>SURPLUS/DEFICIT</b>		<b>4,539,975</b>	<b>(51,459,597)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kikuyu NG-CDF financial statements were approved on 12/06/2016 and signed by:

  
Fund Account Manager  
ELIZABETH W. KAGIRA

  
Chairman, CDFC  
ISABEL NYAMBURA WAIYAKI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
CONSTITUENCY

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


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Not e	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	8,198,723	9,857,064
Cash Balances (sale of tenders ,hire of grader)	13	0	0
Outstanding Imprests	14	0	0
Cash Equivalents ( e.g. sale of tender doc held in bankers cheque)	15	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>8,198,723</b>	<b>9,857,064</b>

**REPRESENTED BY**

Fund balance b/fwd 1st July 2015	16	3,658,749	61,316,661
Surplus/Deficit for the year		4,539,975	(51,459,597)
Prior year adjustments	17	0	
<b>NET LIABILITIES</b>		<b>8,198,724</b>	<b>9,857,064</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kikuyu NG-CDF financial statements were approved on, 12/06/2017 and signed by:

  
Fund Account Manager  
ELIZABETH W. KAGIRA


  
Chairman, CDFC  
ISABEL NYAMBURA WAIYAKI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
 CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016 (Kshs'000)

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c= a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,749,964	0	1,749,964	1,659,985	89,979	94.5%
Use of goods and services	4,510,098	0	4,510,098	4,380,945	129,153	97.1%
Committee expenses	1,868,000	0	1,868,000	1,614,000	254,000	86.4%
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	72,073,635	0	72,073,635	64,442,612	7,631,023	89.4%
Other grants and transfers-bursary	23,422,811	0	23,422,811	23,329,944	92,867	99.6%
Social Security Benefits	47,000	0	47,000	45,300	1,700	96.4%
Acquisition of Assets		0		0	0	0
Other Payments		0		0	0	0
<b>TOTALS</b>	<b>103,671,508</b>		<b>103,671,508</b>	<b>95,472,786</b>	<b>8,198,722</b>	

The ~~Kikuyu~~ NG-CDF financial statements were approved on 12/06/2017 and signed by:

  
 Fund Account Manager  
 ELIZABETH W. KAGIRA

  
 Chairman - CDFC  
 ISABEL NYAMBURA WAIYAKI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIKUYU  
 CONSTITUENCY

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

**STATEMENT OF CASH FLOW**  
**CASHFLOW FROM OPERATING ACTIVITIES**

	2015-2016	2014-2015
Receipts for operating income		
Transfer from CDF board	100,012,761	105,643,506
Other receipts	0	26,000
Compensation of employees	1,659,985	1,492,221
Use of goods and services	4,380,945	7,579,537
Committee expenses	1,614,000	2,685,500
Transfer to other Government Units	64,442,612	133,214,407
Other grants and transfers(bursary)	23,329,944	12,107,558
Social security benefits	45,300	49,880
Other payments		(51,459,597)
Net cash flow from operating activities	4,539,975	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of assets	0	
Acquisition of Assets	0	(51,459,597)
Net cash flow from Investing activities	4,539,975	
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	0	
Cash and cash equivalent at Beginning of the year	3,658,747.5	61,316,661
Cash and cash equivalent at the end of the year	<b>8,198,722.50</b>	9,857,064

**CONSTITUENCIES DEVELOPMENT FUND - KIKUYU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

TRIAL BALANCES AS AT 30 <sup>TH</sup> JUNE 2016		DR	CR
Cash and Cash Equivalents	Bank Balances	8,198,722	
	Cash Balances		
<b>Payment</b>			
	Compensation of employees	1,659,985	
	Use of goods and services	4,380,945	
	Committee expenses	1,614,000	
	Transfer to other Government Units	64,442,612	
	Other grants and transfers (bursary)	23,329,944	
	Social security benefits	45,300	
	Other payments		
	Acquisition of assets		
<b>Receipts</b>			100,012,761
	Transfers from the Board		
	Proceeds from sale of Assets		
	Other receipts		
<b>Fund Balance b/f</b>			3,658,747
<b>TOTAL</b>		<b><u>103,671,508</u></b>	<b><u>103,671,508</u></b>

**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) 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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
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Reports and Financial Statements  
for the year ended June 30, 2016 (Kshs)

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 Constituency.

b) **Recognition of revenue and expenses**

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

c) **In-kind contributions**

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

d) **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 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)*

e) **Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) **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 Constituency'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 Constituency's actual performance against the comparable budget for the



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIKUYU  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016 (Kshs)

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financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

**h) 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
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VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
		24,506,380	34,315,939
	A797243 -A735780	24,506,381	14,703,828
Normal Allocation	A796106-A795573	20,000,000	24,506,380
	A796432-A759629	20,000,000	22,314,807
	A820812-A759610	11,000,000	9,802,552
	A825525-A796771		
Conditional grants	AIE NO...		
	AIE NO...		
	<b>TOTAL</b>	<b>100,012,761</b>	<b>105,643,506</b>

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	26,000
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>26,000</b>

4. COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic salaries of permanent employees	1,659,985	1,492,221
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>1,659,985</b>	<b>1,492,221</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	4,380,945	7,579,537
Communication, supplies and services	0	0
Domestic travel and subsistence	0	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialised materials and services	0	0
Office and general supplies and services	0	0
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	0	0
Routine maintenance – other assets	0	0
<b>Total</b>	<b>4,380,945</b>	<b>7,579,537</b>

6. COMMITTEE EXPENSES

	2015-2016	2014-2015
Committee allowance	<u>1,614,000</u>	<u>2,685,500</u>

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfer to institutions	64,442,612	133,214,407
	0	0

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TOTAL	64,442,612	133,214,407
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8. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants(bursary)	23,329,944	12,107,560
Other capital grants and transfers	0	0
<b>Total</b>	<b>23,329,944</b>	<b>12,107,560</b>

9. SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Employer contribution to NSSF	45,300	49,880
<b>Total</b>	<b>45,300</b>	<b>49,880</b>

10. ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015 Kshs	2014 - 2015 Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0



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<b>Financial Assets</b>	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0
Other expenses	0	0
Domestic Accounts	0	0
	<b>0</b>	<b>0</b>

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2015 - 2016 Kshs	2014 - 2015 Kshs
EQUITY BANK KIKUYU BRANCH A/C 0570262103404				3,658,749.02
KCB BRANCH A/C 1102946036	0	0	8,198,722.50	6,198,315.25
<b>Total</b>			<b>8,198,722.50</b>	<b>9,857,064.27</b>

13. CASH IN HAND

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1	8,198,722.50	3,658,749.02





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Location 2	0	6,198,315.25
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
<b>Total</b>	<b>8,198,722.50</b>	<b>9,857,064.27</b>

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Name of Officer or Institution	0	0	0
Name of Officer or Institution	0	0	0
Name of Officer or Institution	0	0	0
Name of Officer or Institution	0	0	0
Name of Officer or Institution	0	0	0
Name of Officer or Institution	0	0	0
<b>Total</b>			<b>0</b>

15. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2015 - 2016	2014 - 2015
			Kshs	Kshs
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
Describe the nature of deposit	0	0	0	0
<b>Total</b>			<b>0</b>	<b>0</b>

16. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts		
Cash in hand	8,198,722.50	61,316,661



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU**  
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Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
<b>Total</b>	<b>8,198,722.50</b>	<b>61,316,661</b>

*[Provide short appropriate explanations as necessary]*

**17. PRIOR YEAR ADJUSTMENTS**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Receivables	0	0
Payables	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**18. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER**

**18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	



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18.3 PAYABLES

Kshs	Kshs
0	0
0	0
0	0
0	0
<b>0</b>	<b>0</b>

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

A/E NO.	AMOUNT	FINANCIAL YEAR
	24,506,380	2014-15
A797243	24,506,381	2014-15
A796106	20,000,000	2015-16
A796432	20,000,000	2015-16
A820812	11,000,000	2015-16
A825528		
<b>TOTAL</b>	<b>100,012,761</b>	

