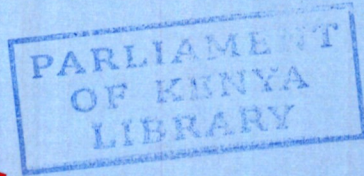
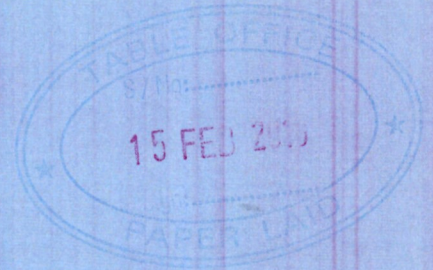


REPUBLIC OF KENYA



*Paper laid by  
Leader of Majority  
on 15/2/2018  
Shukri*

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
NAKURU TOWN EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**





---

**NATIONAL GOVERNMENT**  
**CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST 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)

---

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	4
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES .....	5
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	6
V. STATEMENT OF ASSETS.....	8
VI. STATEMENT OF CASHFLOW .....	10
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	12
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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

### (b) Key Management

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

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

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter M. Gichira
3.	Accountant	Mr nyabuto
4.		

---

### (d) ~~Fiduciary Oversight Arrangements~~

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Nakuru town east Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any



COMMISSION OF SCSB III (PVE) FOR NAKURU TOWN EAST SUB-COUNTY  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

---

matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NAKURU TOWN EAST NGCDF Headquarters**

P.O. Box 1746,  
NAKURU.

**(f) NAKURU TOWN EAST NGCDF Contacts**

Telephone: (254) 715515817

E-mail: pgichira@cdf.go.ke

Website

**(a) Entity Bankers**

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

1. Family Bank, Nakuru Finance, A/C No. 18000049926. P.o.box 519 Nakuru

**(g) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00 100

Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

---



**FORWARD BY THE CHAIRMAN NG CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE (CDFC)**

NICODEMUS AKIBA

CHAIRMAN CDFC

## II. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

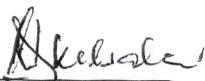
The Accounting Officer in charge of the NAKURU TOWN EAST CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NAKURU TOWN EAST CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer charge of the NAKURU TOWN EAST CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

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

### Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on 23<sup>rd</sup> May 2017.



NICODEMUS AKIBA

Chairman NGCDFC



PETER M. GICHIRA

Fund Account Manager



# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN EAST 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 - Nakuru Town East set out on pages 6 to 27, which comprise the statement of financial assets and liabilities as at 30 June 2016, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 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 representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 of the Constitution. The audit was conducted in accordance with the 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

---

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



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 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 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.

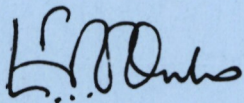
### **Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund as at 30 June 2016, and of its financial performance for the year ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

### **Other Matter**

#### **Bank Balance**

The statement of assets as at 30 June 2016 reported bank balance of Kshs.4,490,928.70 for bank account No. 018 000 049 926 held at Family Bank. The bank reconciliation statement presented for audit reflected unrepresented cheques totaling to Kshs.6,705,909.40 out of which Kshs.871,201 were stale cheques which had not been reversed by the closure of the financial year. Further, receipts totaling to Kshs.21,200 had been received in the bank but had not been debited in the cash book. In the circumstance, the accuracy and validity of the bank balance of Kshs.4,490,928.70 could not be confirmed.



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

**Nairobi**

**11 January 2018**



**CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF Board (A.I.E)	1	95,287,883	95,524,311.00
Proceeds from Sale of Assets			
Other Receipts			
<b>TOTAL RECEIPTS</b>		<b>95,287,883.00</b>	<b>95,524,311.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	1,728,000	1,740,000
Use of goods and services	3	1,721,811	1,553,993.21
Committee Expenses	4	3,422,789	2,987,921.71
Transfers to Other Government Units	5	43,562,647	43,430,145.00
Other grants and transfers	6	56,261,645	41,604,125.88
Social Security Benefits	7	12,000.00	76,800.00
Acquisition of Assets	8	5,500,000	6,500,000.00
<b>TOTAL PAYMENTS</b>		<b>112,208,892</b>	<b>97,892,985.80</b>
<b>SURPLUS/DEFICIT</b>		<b>(16,921,009)</b>	<b>(2,368,674.80)</b>

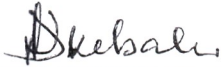
CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

---

The accounting policies and explanatory notes to these financial statements form an integral part of financial statements. The NAKURU TOWN EAST CDF financial statements were approved on 23<sup>rd</sup> May 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**IV. STATEMENT OF ASSETS**

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	4,490,928.70	21,411,987.70
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C		
<b>TOTAL FINANCIAL ASSETS</b>		4,490,928.70	21,411,987.70
		-	-
		-	-
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	21,411,987.70	23,780,662.50
Surplus/Deficit for the year		(16,921,009)	(2,368,674.80)
Prior year adjustments	14		
<b>NET FINANCIAL POSITION</b>		4,490,928.70	21,411,987.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAKURU TOWN EAST

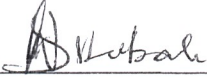


Reports and Financial Statements

For the year ended June 30, 2016

---

NGCDF financial statements were approved on 23<sup>rd</sup> May 2016 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND-NAKURU TOWN EAST FINANCIAL STATEMENTS  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

---

**V. STATEMENT OF CASHFLOW**

Transfers from CDF Board	1	95,287,883.00	95,524,311.00
<b>Payments for operating expenses</b>			
Compensation of Employees	2	1,740,000	1,740,000.00
Use of goods and services	3		1,553,993.21
Committee Expenses	4	5,144,600	2,987,921.71
Transfers to Other Government Units	5	43,562,647	43,430,145.00
Other grants and transfers	6	56,261,645	41,604,125.88
Social Security Benefits	7		76,800.00
		<b>SUB-TOTAL</b>	<b>106,708,892.70</b>
<b>Adjusted for:</b>			<b>91,392,985.80</b>
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>11,421,009.70</b>	<b>4,131,325.20</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8	(5,500,000)	(6,500,000.00)
<b>Net cash flows from Investing Activities</b>		<b>(5,500,000)</b>	<b>(6,500,000.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(16,921,009)</b>	<b>(2,368,674.80)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	15	<b>21,411,787.70</b>	<b>23,780,662.50</b>
<b>Cash and cash equivalent at END of the year</b>	16	<b>4,490,928.70</b>	<b>21,411,787.70</b>

---

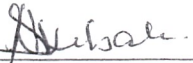
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAKURU TOWN EAST CDF financial statements were approved on 23<sup>rd</sup> May 2016 and signed by:

CONSTITUENCY DEVELOPMENT FUND- NAKURU TOWN EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

---



Chairman NGCDFC



Fund Account Manager



**VI. 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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	95,787,883	21,411,987.70	117,199,870.70	<b>116,699,870.70</b>	500,000	99.57%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	1,728,000	-	1,728,000	1,728,000	-	100%
Use of goods and services	1,849,643	2,353,120.99	4,202,764	1,721,811	2,480,953	40.97%
Committee Expenses	3,973,207	1,053,721.71	5,026,929	3,422,789	1,604,140	68.09%
Transfers to Other Government Units	44,062,467	8,337,931	52,400,398	43,562,647	8,837,751	83.13%
Other grants and transfers	56,261,645	9,667,214	65,928,859	56,261,645	9,667,214	85.33%
Social Security Benefits	12,000	-	12,000	12,000	-	100%
Acquisition of Assets	5,500,000	-	5,500,000	5,500,000	-	100%

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

TOTALS	95,287,883	21,411,987.70	116,699,870.70	112,208,892	4,490,928.7	95.71%
--------	------------	---------------	----------------	-------------	-------------	--------

The NAKURU TOWN EAST CDF financial statements were approved on 23<sup>rd</sup> May 2017 and signed by:

  
Chairman NGCDF

  
Fund Account Manager

## VII. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

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

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

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

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



## Reports and Financial Statements

For the year ended June 30, 2016

---

*SIGNIFICANT ACCOUNTING POLICIES (Continued)***5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
<b>CDF Board</b>			<b>95,524,311.00</b>
AIE NO	A724137	20,000,000	
AIE NO	A796343	10,000,000	
AIE NO	A820761	17,000,000	
AIE NO	A820947	10,000,000	
AIE NO	A825633	38,287,883	
AIE NO			
<b>TOTAL</b>		<b>95,287,883.00</b>	<b>95,524,311.00</b>

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,740,000	1,740,000.00
Basic wages of casual labour		-
<b>Personal allowances paid as part of salary</b>		
House allowance		-
Transport allowance		-
Leave allowance		-
Gratuity		-
Other personnel payments		
<b>Total</b>	<b>1,740,000</b>	<b>1,740,000.00</b>

218



*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. USE OF GOODS AND SERVICES**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Insurance costs		
Specialized materials and services		
Office and general supplies and services		553,993.21
Fuel ,oil & lubricants		1,000,000.00
Other operating expenses		
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		
<b>Total</b>		<b>1,553,993.21</b>

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

---

4. COMMITTEE EXPENSES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Committee allowances	5,144,600	2,368,000
Other committee expenses		619,921.71
<b>Total</b>	<b>5,144,600</b>	<b>2,987,921.71</b>

---

---

29/20

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN EAST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	43,562,647	43,430,145.00
Transfers to primary schools (see attached list)		
Transfers to secondary schools (see attached list)		
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		
<b>TOTAL</b>	<b>43,562,647</b>	<b>43,430,145.00</b>

6. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	31,648,290	16,347,257.60
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Water projects (see attached list)		6,100,000.00
Agriculture projects (see attached list)		
Electricity projects (see attached list)		
Security projects (see attached list)	6,400,000	
SME projects (see attached list)	15,500,000	10,000,000
Sports projects (see attached list)	1,600,405.04	2,054,133.14
Environment projects (see attached list)	1,112,950	1,702,481.14



CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

Emergency projects (see attached list)

5,400,254.00

Total

56261645

41,604,125.88

7. SOCIAL SECURITY BENEFITS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Employer contribution to NSSF/NHIF	12,000	76,800
<b>Total</b>	<b>12,000</b>	<b>76,800.00</b>

3122

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN EAST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS  
Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings		0
Construction of Buildings	5,500,000	6,500,000
	<u>5,500,000</u>	<u>6,500,000</u>
<b>TOTAL</b>		

**UNUTILISED CASHBOOK BALANCE BREAKDOWN**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Tekira primary school	536,485	
Service gratuity	2,904,025.70	0
		0
Committee expenses	550,418	
<b>Emergency</b>	500,000	
<b>TOTAL</b>	<b>4,490,928.70</b>	<b>0</b>

**12A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2015-2016	2014 - 2015
		Kshs
<i>Family bank, Nakuru finance A/C NO. 18000049926</i>	4,490,928.70	21,411,987.70
<b>Total</b>	<b>4,490,928.70</b>	<b>21,411,987.70</b>



13. BALANCES BROUGHT FORWARD

	2015-2016	2014 - 2015
		Kshs
Bank accounts	4,490,928.70	21,411,987.70
Cash in hand		0
Imprest		0
<b>Total</b>	<b>4,490,928.70</b>	<b>21,411,987.70</b>

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER**

FIXED ASSET SCHEDULE UNDER CDFC	ASSET A/C	ASSET CODE	DESCRIPTION	SERIAL NO.	LOCATION		SEGMENT	CLASS	SUB-CLASS	COST
					County	Constituency				
		CDF/136/001	SHELVES AND FITTINGS		NAKURU	136	TANGIBLE	FURNITURE		150,000.00
		CDF/136/002	LAPTOP-TOSHIBA	76191270K	NAKURU	136	TANGIBLE	EQUIPMENT		80,000.00
		CDF/136/003	PRINTER HP LASERJET P2055d	CN69BG12VY	NAKURU	136	TANGIBLE	EQUIPMENT		4,600.00
		CDF/136/004	PHONEHEADSET-WIRELESS	KX-T53282BX6	NAKURU	136	TANGIBLE	EQUIPMENT		14,100.00
		CDF/136/005	KITCHEN EQUIPMENT		NAKURU	136	TANGIBLE	EQUIPMENT		23,700.00
		CDF/136/006	OFFICE TABLE		NAKURU	136	TANGIBLE	FURNITURE		9,500.00
		CDF/136/007	OFFICE TABLE		NAKURU	136	TANGIBLE	FURNITURE		9,500.00
		CDF/136/008	ASHUT 4 CABINET DRAWER		NAKURU	136	TANGIBLE	FURNITURE		14,500.00
		CDF/136/009	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/010	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/011	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/012	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/013	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/014	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/015	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800
		CDF/136/016	PLASTIC CHAIR		NAKURU	136	TANGIBLE	FURNITURE		800

3526

NATIONAL GOVERNMENT ENTITY - (NAKURU TOWN EAST Constituency)  
 Reports and Financial Statements  
 For the year ended June 30, 2016 (Kshs'000)

CDF/136/017	PLASTIC CHAIR			NAKURU	136	TANGIBL E	FURNITURE	800
CDF/136/018	PLASTIC CHAIR			NAKURU	136	TANGIBL E	FURNITURE	800
CDF/136/019	SECRETARIAL HEADSET PHONE			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/020	SECRETARIAL HEADSET PHONE			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/021	OFFICE EXTENSION PHONE			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/022	OFFICE EXTENSION PHONE			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/023	FIRE EXTINGUISHER 5KGS		SSA233BC CEI1370EN 3.7 00139	NAKURU	136	TANGIBL E	EQUIPMEN T	17,000.00
CDF/136/024	FIRE EXTINGUISHER 5KGS		SSA233BC CEI1370EN 3.7 00353	NAKURU	136	TANGIBL E	EQUIPMEN T	17,000.00
CDF/136/025	FIRE EXTINGUISHER 9 LTRS		2A CEI1370ENV3.70062	NAKURU	136	TANGIBL E	EQUIPMEN T	14,800.00
CDF/136/026	FIRE EXTINGUISHER 9 LTRS		2A CEI1370ENV3.70040	NAKURU	136	TANGIBL E	EQUIPMEN T	14,800.00
CDF/136/027	FIRE EXTINGUISHER 9 KGS		TP 250 BAR V7.5 W11.5 0079	NAKURU	136	TANGIBL E	EQUIPMEN T	11,050.00
CDF/136/028	FIRE EXTINGUISHER 9 KGS		TP 250 BAR V7.5 W11.5 0082	NAKURU	136	TANGIBL E	EQUIPMEN T	11,050.00
CDF/136/029	FIRE BLANKET			NAKURU	136	TANGIBL E	EQUIPMEN T	11,300.00
CDF/136/030	TENDER BOX			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/031	PHOTOCOPIER		QLMO111527	NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/033	OFFICE TABLE			NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/034	OFFICE TABLE			NAKURU	136	TANGIBL E	FURNITURE	
CDF/136/035	PAPER SHREWDER		0000053	NAKURU	136	TANGIBL E	FURNITURE	
CDF/136/036	LAPTOP DELL		08225	NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/037	LAPTOP DELL		08226	NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/039	DESKTOP DELL		CZC0052ZBO	NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/041	HP DESKJET D2360		TH68N170RM	NAKURU	136	TANGIBL E	EQUIPMEN T	
CDF/136/043	EXECUTIVE SEAT			NAKURU	136	TANGIBL E	EQUIPMEN T	22,000.00
CDF/136/044	EXECUTIVE SEAT			NAKURU	136	TANGIBL E	EQUIPMEN T	22,000.00

36-27



**NATIONAL GOVERNMENT ENTITY - (NAKURU TOWN EAST Constituency)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016 (Kshs'000)**

CDF/136/045	EXECUTIVE SEAT		NAKURU	136	TANGIBL E	EQUIPMEN T	22,000.00
CDF/136/046	DIGITAL STILL CAMERA DSC-W610	8691740	NAKURU	136	TANGIBL E	EQUIPMEN T	36,000.00