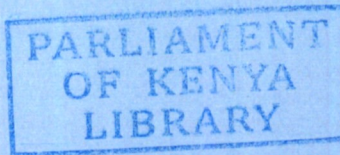


REPUBLIC OF KENYA



*paper laid
Wednesday
14/2/2018
Afternoon sitting
Agh*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**

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



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KAMUKUNJI
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)**

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF)* was established under the constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

The *KAMUKUNJI 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 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Farah Gabane
3.	Accountant	C.O.Oyaro

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of KAMUKUNJI 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) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 6403-00300
Kamukunji Subcounty Hq
Digo Road
Pumwani
Nairobi, KENYA

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

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (020) 2616403

E-mail: cdfkamukunjil@cdf.go.ke/fkeinan@cdf.go.ke

Website: www.kamukunjicdf.go.ke

(g) Entity Bankers

- Equity Bank, Gikomba Branch
- Account number **0430262662557**
- P.O. Box 52222-00100, Nairobi.

(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

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

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

Total disbursement by KAMUKUNJI NG - NG-CDF for financial year 2015/2016 was Kshs**92,924,564** up from Kshs**89,815,978.00** disbursed in FY2014/2015. This indicates a marked improvement following increased projects activities.

Our key focus during FY 2015/16 implementation was on education (schools infrastructural development and issuance of bursaries to needy students) which ranks the constituency's priority number one. However we equally performed well in the following sectors:-

- a) General infrastructural development (Completion of KamukunjiSubcountyHeadquaters)
- b) Completion California Resource Centre
- c) Renovation of schools
- d) Construction of school Kitchens
- e) Construction of toilets for Eastleigh High School
- f) Environmental activities(planting of trees and cleanup in KAMUKUNJI constituency)
- g) Sports for the youth (we run successful sports tournament for our youth) the sporting activities included football for men and women

Key achievements

1. Completion of KamukunjiSubcountyHeadquaters
2. Completion California Resource Centre
3. Education bursary was disbursed to over 2000 needy students.
4. General infrastructural development (modern markets & social halls) which helps in emowering the youths and women,

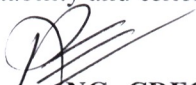
Emerging issues:-

1. Arising from the impact so far created at the grass roots and the high expectation from the local community there is need to enhance NG-CDF kitty from the current 2.5% to at least 10%.
2. Due heavy responsibility bestowed on the chairman's position, the national NG-CDF board should enhance the chairperson's allowance to be commensurate to the duties and this should cascade to other NG-CDF members.

Implementation challenges.

1. Delay in disbursement of NG-CDF funds. The board should strive to release funds to the CDFC in the first quarter of each financial year. It will also be helpful if the funds are released in at least two trances in a year.
2. The NG-CDF relies fully on ministerial technical departments for support in areas like construction of bridges, building and other technical work. This includes the production of BQs, technical design and drawing for such technical projects, delays normally occur as the personnel involved are not under direct control of NG- CDFC. The national NG-CDF board should have own technical experts within her structures.
3. Some projects may require long span of implementation creating a big variance between initial budget and actual cost during implementation. The national NG-CDF board needs to be flexible on financing of such projects.

We humbly look forward to working very closely with the national NG-CDF board with a view to enhancing accountability and efficiency in project management



Chairman -NG- CDFC

**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KAMUKUNJI
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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of KAMUKUNJING-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 ended on June 30, 2015. 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 KAMUKUNJING-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, 2015, and of the *NG-CDF's* financial position as at that date. The Accounting Officer charge of the KAMUKUNJING-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.

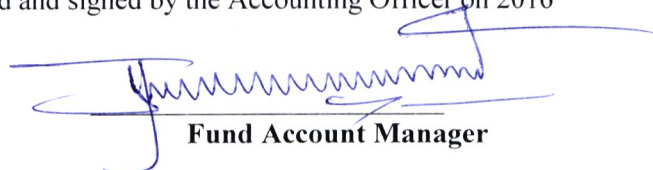
The Accounting Officer in charge of the KAMUKUNJING-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes 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 2016



Chairman - NG-CDFC



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 – KAMUKUNJI 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 – Kamukunji Constituency set out on pages 5 to 17, which comprise the statement of assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and 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 presentation of these financial statements in accordance with International Public Sector Accounting Standard (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 with a view to obtain reasonable assurance about whether the financial statements are free from material misstatements.

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

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 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

1. Presentation and Disclosures of the Financial Statements

The statement of compliance and basis of preparation indicate that all values are rounded off to the nearest shilling. However, figures in the financial statements have not been rounded off to the nearest shilling. The financial statements are, therefore, not consistent with the basis of preparation and are not in conformity with the format prescribed by the Public Sector Accounting Standards Board.

2. Inaccuracies in the Financial Statements

2.1 Comparative Balances

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

	2014/2015 Comparative Figures Kshs.	2014/2015 Audited Balances Kshs.	Variance Kshs.
Compensation of employees	1,044,557	1,030,157	14,400
Use of goods	8,350,904	4,093,904	4,257,000
Committee allowance	-	4,257,000	(4,257,000)
Social security benefits	-	14,400	(14,400)

However, no explanation has been provided for the above differences. In addition, the specific nature of the error and respective amounts of the corrections in these comparative figures have similarly not been disclosed in the notes to the financial statements.

Qualified Opinion

In my opinion, except for the effect of matters 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 – Kamukunji 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 Standard (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budget and Budgetary Performance

During the year under review, Kamukunji Constituency Fund incurred expenditure totalling Kshs.81,491,117 against an approved budget of Kshs.115,673,597 resulting in under expenditure of Kshs.34,182,480 as shown below:

Item	Budgeted Amount (Kshs)	Actual Expenditure (Kshs)	Under/Over Expenditure (Kshs)
Compensation of Employees	1,918,720	1,100,298	818,423
Use of goods and services	8,662,750	7,864,353	798,393
Transfer to other Govt. entities	39,275,152	36,736,455	2,538,697
Other grants and transfers	65,816,974	35,790,010	30,026,964
Totals	115,673,597	81,491,117	34,182,480

The under expenditure is an indication of funds not utilized fully and approved programs not implemented. The budget did not, therefore, fully meet the intended objectives of improving delivery of services to the residents of Kamukunji Constituency.

2. Non Implementation of Projects

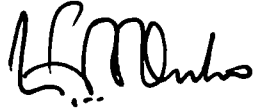
As at the 30 June 2016, two projects with a budget of Kshs.11,200,000 had not been implemented at all, as detailed below:

Project	Amount Kshs
Kamukunji Technical Training Institute	10,000,000
Moi Airbase Academy	1,200,000
	11,200,000

Consequently, the constituents of Kamukunji did not obtain the intended benefits from the above two projects budgeted but not implemented.

3. Irregular Payment for Construction of Sheds at Maziwa Chicken and Vegetable Market

As reported in the previous year, an amount of Kshs.14,990,664 was irregularly used in construction of sheds at Maziwa chicken and vegetable market in the year 2009/2010. The sheds were subsequently demolished by the then City Council of Nairobi as there were no approvals for the construction. No action has been taken by the management to hold accountable the individuals culpable to the irregular loss to the public.



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

Nairobi

12 January 2018

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

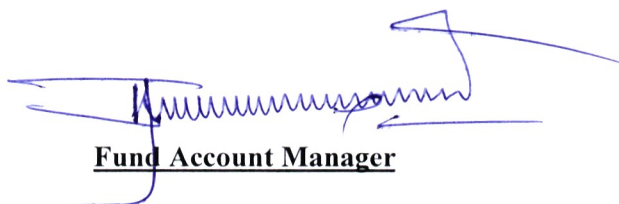
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	92,924,564.00	127,743,854.2
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	117,000.00	79,000.00
TOTAL RECEIPTS		93,041,564.00	127,822,854.20
PAYMENTS			
Compensation of employees	4	1,100,298.00	1,044,557.00
Use of goods and services	5	7,864,353.26	8,350,904.00
Transfers to Other Government Units	6	36,736,455.46	40,342,961.94
Other grants and transfers	7	35,790,010.00	53,364,684.32
Acquisition of Assets	8	-	-
Other Payments	9	-	6,211,442.12
TOTAL PAYMENTS		81,491,116.42	109,324,549.38
SURPLUS/DEFICIT		11,550,447.58	18,498,304.82

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



Chairman - NG-CDFC



Fund Account Manager

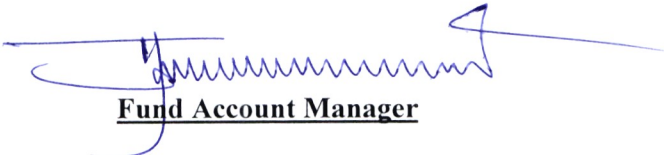
NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KAMUKUNJI CONSTITUENCY. Reports and Financial Statements For the year ended June 30, 2016

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	34,281,480.26	22,731,032.38
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		34,281,480.26	22,731,032.38
REPRESENTED BY			
Fund balance b/fwd 1st July...2015	12	22,731,032.38	4,232,727.56
Surplus/Defict for the year		11,550,447.58	18,498,304.82
Prior year adjustments	13	-	-
NET LIABILITIES		34,281,480.26	22,731,032.38

The accounting policies and explanatory notes to these financial statements form an integral part of The financial statements, The KAMUKUNJI NG -CDF financial statements were approved on ----- 2016 and signed by:


Chairman - NG-CDFC


Fund Account Manager

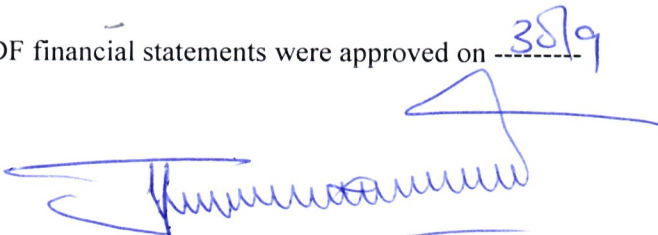
**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- KAMUKUNJI
CONSTITUENCY. Reports and Financial Statements For the year ended June 30, 2016**

VI. STATEMENT OF CASHFLOW

KAMUKUNJI CONSTITUENCY 2015-16 CASHFLOW STATEMENT AS AT 30/06/2016			
Receipts for operating Activities		2015-2016	2014-2015
Transfers from CDF BOARD	1	92,924,564.00	127,743,854.20
Other Revenues	3	117,000.00	79,000.00
		93,041,564.00	127,822,854.20
Payments for operating expenses			
Compensation of Employees	4	1,100,298.00	1,044,557.00
Use of goods and services	5	7,864,353.26	8,350,904.00
Transfers to Other Government Units	6	36,736,455.46	40,342,961.94
Other grants and transfers	7	33,799,580.70	53,364,684.32
Other Payments	9	1,990,429.00	6,211,442.12
Adjusted for: Adjustments during the year		-	-
Net cashflow from operating activities		81,491,116.42	109,324,549.38
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	0
Net cash flows from Investing Activities		11,550,447.58	18,498,304.82
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	11	22,731,032.38	4,232,727.56
Cash and cash equivalent at END of the year	10A	34,281,480.26	22,731,032.38

The financial statements. The KAMUKUNJI NG-CDF financial statements were approved on 38/9 2016 and signed by:


Chairman - NG-CDFC


Fund Account Manager

NATIONAL GOVERNMENT - CONSTITUENCIES DEVELOPMENT FUND – KAMUKUNJI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	92,924,564.00	22,731,032.38	115,655,596.38	92,924,564.00	22,731,032.38	80%
Proceeds from Sale of Assets		-	-	-	-	0%
Other Receipts	117,000.00	-	117,000.00	117,000.00	-	100%
TOTALS	93,041,564.00	22,731,032.38	115,772,596.38	93,041,564.00	22,731,032.38	80%
Compensation of Employees/Admin	1,918,720.50	-	1,918,720.50	1,100,298.00	818,422.50	57%
Use of goods and services/admin/m&e	6,634,101.99	2,028,648.08	8,662,750.07	7,864,353.26	798,396.81	91%
Transfers to Other Government Units	28,950,000.00	10,325,152.20	39,275,152.20	36,736,455.46	2,538,696.74	94%
Other grants and transfers	55,439,742.19	10,377,232.10	65,816,974.29	35,790,010.00	30,026,964.29	54%
Acquisition of Assets	-	0	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	92,942,564.68	22,731,032.38	115,673,597.06	81,491,116.72	34,182,480.34	70%

The KAMUKUNJING-CDF financial statements were approved on 29th 2016 and signed by:



Chairman - NG-CDFC



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 *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.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *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.

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

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

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2015-2016	2014-2015
			Kshs	Kshs
		AIE NO...		
1330407	Normal Allocation	A796274	10,000,000.00	37,927,876.20
		A724233	10,000,000.00	22,453,994.50
		A820564	10,000,000.00	13,472,397.00
		A820749	17,000,000.00	22,453,994.50
		A825563	24,000,000.00	31,435,592.00
		A825623	21,924,564.00	
1330408	Conditional grants	AIE NO...		-
		AIE NO...		-
1330409	Receipt from other Constituency			-
	TOTAL		92,924,564.00	127,743,854.20
3510000	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			
	Total		-	
1400000	3 OTHER RECEIPTS			
	Description		2015-2016	2014-2015
			Kshs	Kshs
1410107	Interest Received		-	
1410405	Rents		-	

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1420601	Sale of tender documents		117,000.00	79,000.00	
1450207	Other Receipts Not Classified Elsewhere (specify)		-		
	Total		117,000.00	79,000.00	
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2110201	Basic wages of contractual employees		1,085,898.00	1,030,157.00	
2110202	Basic wages of casual labour		-		
	Personal allowances paid as part of salary				
2110301	House allowance		-		
2110314	Transport allowance		-		
2110320	Leave allowance				
2110326	Other personnel payments		-		
	employer contribution to NSSF		14,400.00	14,400.00	
2710120	gratuity				
	Total		1,100,298.00	1,044,557.00	
2200000	5 USE OF GOODS AND SERVICES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2210100	Utilities, supplies and services		1,999,262.50	74,600.00	
2210104	Office rent		65,586.00	244,304.00	
2210200	Communication, supplies and services		500,000.00	1,200,000.00	
2210300	Domestic travel and subsistence		300,000.00	70,000.00	
2210500	Printing, advertising and information supplies & services		200,000.00	85,000.00	
2210600	Rentals of produced assets				
2210700	Training expenses		0	1,920,000.00	

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2210800	Hospitality supplies and services			
2210900	Insurance costs			
2211000	Committee allowances		2,045,000.00	4,257,000.00
2211100	Other committee expenses		2,744,000.00	0
2211200	Fuel ,oil & lubricants		0	
2211300	Other operating expenses/b charges/KENAO Fee		9,704.76	500,000.00
2220100	Routine maintenance – vehicles and other transport equipment		0	0
2220200	Routine maintenance – other assets		-	0
	Total		7,864,353.26	8,350,904.00
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2015-2016	2014-2015
			Kshs	Kshs
2630204	Transfers to primary schools		19,113,883.75	29,305,668.52
2630205	Transfers to secondary schools		5,500,000.00	6,001,252.62
2630206	Transfers to Tertiary institutions		11,903,951.51	
2630207	Transfers to Health institutions		218,620.2	5,036,040.80
	TOTAL		36,736,455.46	40,342,961.94
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2015-2016	2014-2015
			Kshs	Kshs
2640101	Bursary -Secondary		7,000,000.00	10,307,250.00
2640102	Bursary -Tertiary		3,686,000.00	10,307,250.00
2640104	Bursary-Special schools			-
2640105	Mocks & CAT			-
2640504	water/Sewers		84,686.80	10,067,667.50
2640505	Sanitation		392,685.60	4,397,653.68
2640506	Electricity projects		-	-
2640507	Security		14,754,976.60	6,878,761.60
2640508	Roads		-	-

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2640509	Sports		1,464,832.00	1,845,999.00
2640510	Environment		883,000.00	1,906,400.00
3110104	CDF Offices		1,990,429.00	-
2640200	Emergency Projects (specify)		5,533,400.00	7,653,702.54
	Total		35,790,010.00	53,364,684.32
3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets		2015-2016	2014-2015
			Kshs	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			
	Total			-
	9 OTHER PAYMENTS			
			2015-2016	2014-2015
			Kshs	Kshs
	specify		0	6,221,422.12
	specify		-	
	TOTAL		0	6,221,422.12

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10A: Bank Balances (cash book bank balance)				
Name of Bank	Account Number	2015 - 2016	2014 - 2015	
		Kshs (30/6/2016)	Kshs (30/6/2015)	
Equity bank – Gikombabaranch		34,281,480.26	22,731,032.38	
		-		
		-		
Total		34,281,480.26	22,731,032.38	
10B: CASH IN HAND				
		2015 - 2016	2014 - 2015	
		Kshs (30/6/2016)	Kshs (30/6/2015)	
Location 1		-		
Location 2		-		
Location 3		-		
Other receipts (specify)		-		
Total		-		
<i>[Provide cash count certificates for each]</i>				
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2015)
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Name of Officer	dd/mm/yy	-		-
Total				-
12 BALANCES BROUGHT FORWARD				
		2015 - 2016	2014 - 2015	
		Kshs (1/7/2015)	Kshs (1/7/2014)	
Bank accounts		22,731,032.38	4,232,727.56	

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Cash in hand		-	
Imprest		-	
Total		22,731,032.38	4,232,727.56
<i>[Provide short appropriate explanations as necessary]</i>			
13 PRIOR YEAR ADJUSTMENTS			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bank accounts			
Cash in hand		-	
Imprest		-	
Total		-	
14 OTHER IMPORTANT DISCLOSURES			
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	
Construction of civil works		-	
Supply of goods		-	
Supply of services		-	
TOTAL		-	
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Senior management		-	
Middle management		-	
Unionisable employees		-	
Others (<i>specify</i>)		-	
15.3: OTHER PENDING PAYABLES (See Annex 3)			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Amounts due to other Government entities (see attached list)		-	
Amounts due to other grants and other transfers (see attached list)		-	
Others (<i>specify</i>)		-	

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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	1,140,845.00	-	-	
ICT Equipment, Software and Other ICT Assets	1,723,700.00	-	-	
Other Machinery and Equipment	-	-	-	
	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Total	2,864,545.00	-	-	

