

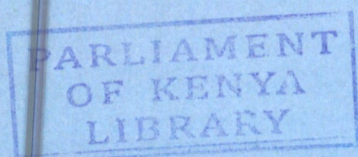
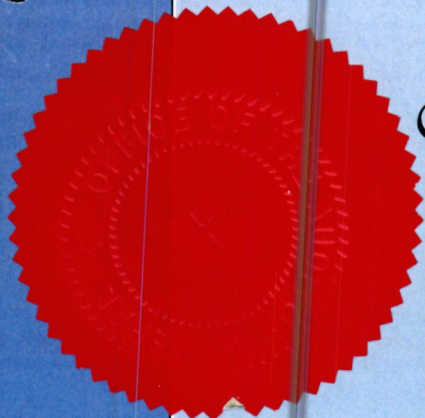
REPUBLIC OF KENYA



*Paper Laid by the  
LoM on 10.10.2017  
at the Hr of the  
House*

A handwritten signature in black ink, appearing to be 'N.W.' with a flourish.

OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**



CDF BOARD/AUDITOR GENERAL/2016/098

SEPTEMBER 29, 2016

Mr. Edward Ouko, CBS  
 The Auditor General  
 P.O. Box 30084 – 00100  
 NAIROBI

Dear Sir

RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
 FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR

RECEIVED  
 30 SEP 2016  
 OFFICE OF THE AUDITOR GENERAL  
 P.O. Box 30084 - 00100, NAIROBI

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of Mukurweini Constituency for your necessary action.

Yours sincerely

YUSUF MBUONO  
 AG. CHIEF EXECUTIVE OFFICER

RECEIVED  
 30 SEP 2016  
 OFFICE OF THE AUDITOR GENERAL  
 CENTRAL HUB  
 P.O. Box 267 - 10100, NYERI

**RECEIVED**  
30 SEP 2016  
OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -  
MUKURWE-INI  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the Constituency Development Fund (CDF) Act, 2003 amended in 2007, and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies Development Fund Act, 2015. 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 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Alex Mwangi
3.	District Accountant	Pascal Amoke

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- 1. Elias Magutu member
- 2. Ignatious Wahome member
- 3. Ann wachira member
- 4. Mary mwangi member
- 5. Beth wangechi member
- 6. John Kaguchia member
- 7. Lawrence Kiambo member
- 8. Benson wachira member

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

Mukurwe-ini NG-CDFC implemented one of the biggest directly funded projects since inception of the fund in the constituency, this is the CDF Office block which will house among other things the Constituency headquarters, CDF hall, Resource center and a community library.

The fund had a big impact on the students' bursaries as more than 15million went directly in funding bright but needy students.

The water reticulation which has so far received a lion share of the allocation over the last 6 years yielded fruits as local water company charged most of the lines after the completion of the Othaya Mukurwe-ini ADB water project. This has benefited the constituents a lot.

The CDFC faced a number of challenges in implementation of the projects chief amongst them being the lack of substantive/full time Funds Accounts Manager. Inaccurate BOQs with major gaps played a big role in the delay of the projects implementation. The CDFC has employed a Clerks of Works to ensure the BOQs are made in good time by the Works office and to ensure that the BOQs are more accurate.



NG-CDFC CHAIRMAN



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 statements are free from material misstatement.

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.

### Auditor-General's Responsibility

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.

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.

### Management's Responsibility for the Financial Statements

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Mukurwe-ini Constituency set out on pages 5 to 18 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and a summary of 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.

### REPORT ON THE FINANCIAL STATEMENTS

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

## OFFICE OF THE AUDITOR-GENERAL



REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke

P.O. Box 30084-00100  
NAIROBI

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**

#### **1.0 Other Grants and Transfers**

The statement of receipts and payments reflect other grants and transfers balance of Kshs.27,364,616.80 for the year ended 30 June 2016, while the supporting schedules provided for audit reflected a balance of Kshs.29,153,818 resulting to a variance of Kshs.1,789,202 attributed to emergency expenses and which was omitted in the financial statements. No explanation has been given for the omission. Consequently, the accuracy of other grants and transfers balance of Kshs.27,364,616.80 for the year ended 30 June 2016 could not be confirmed.

#### **2.0 Bank Balances**

The statement of financial assets reflected bank balance of Kshs.8,868,112 as at 30 June 2016. However, the bank reconciliation statement includes un-presented cheques totalling to Ksh.165,365.70, that were stale as at 30 June 2016, and could not be presented in the bank for payment. No reason has been provided for the failure to reverse the cheques to the cashbook. Consequently the accuracy of bank balances of Kshs.8,868,112 as at 30 June 2016 could be confirmed.

#### **3.0 Failure to Comply with IPSAS Cash Basis Reporting Template**

The financial statements under review did not have note 15(Other Important Disclosures) and Annex 3 (Other Pending Payables) attached as required under IPSAS cash basis template. It was therefore not possible to confirm whether the CDF had any Pending Payables as at 30 June 2016. The CDF was therefore in contravention of IPSAS Cash Basis template requirements.

#### **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 - Mukurwe-ini 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

### 1.0 Budget Performance

#### 1.1 Overall Budget Execution

Review of statement on budget appropriation revealed 71% and 66% overall budget utilization on receipts and expenditure respectively as follows:

Item	Budget Kshs	Actual Kshs	Difference Under Kshs	Actual as % of Budget
Receipts	174,075,599	122,909,022	51,166,577	71%
Expenditure	174,075,599	114,040,910	60,034,689	66%

The above analysis reflects actual receipts of Kshs.122,909,022 against the budgeted amount of Kshs.174,075,599 resulting in a shortfall of Kshs.51,166,577. Further, the CDF incurred an expenditure of Kshs.114,040,910 say 66% of the approved budget of Kshs.174,075,599, resulting to under-expenditure of Kshs.60,034,689. The underutilization of the budget was not explained. Delay in completion of projects and poor budget execution which translates to under spending denies residents the project benefits as well as risk of cost escalation.

#### 1.2 Expenditure on Development Projects

The Mukurwe-ini NG-CDF had a budget of Kshs.65,595,384 for development expenditure as per their projects proposal for 2015/2016 financial year. Audit verification revealed that the CDF office spent Kshs.79,505,025 resulting to over expenditure of Kshs.13,909,677 or 21% on the approved budget as per the Projects implementation status report for the year ended 30 June 2016.

Further, the NG-CDF had budgeted to implement a total of 62 projects at the beginning of the year. As at 30 June 2016, 19 projects were complete, 32 on going while 11 projects not started as evidenced in table below.

Project Category	No. Budgeted	No. Completed	No. On going	No. not started	Budget Amount Kshs	Actual expenditure Kshs	Variance Kshs
Primary Schools	42	15	16	11	42,300,000	37,560,343	4,739,657
Secondary Schools	10	4	6	0	21,460,348	39,944,683	(18,484,335)
Schools Electricity	9	9	0	0	835,000	-	835,000
Security	1	1	1		1,000,000	2,000,000	(1,000,000)
<b>Total</b>	<b>62</b>	<b>19</b>	<b>32</b>	<b>11</b>	<b>65,595,348</b>	<b>79,505,025</b>	<b>(13,909,677)</b>

The NG-CDF management did not explain the reason for over-utilization of the CDF fund during the year under review.

## 2.0 Implementation of School Projects

Records availed for audit indicated the NG-CDF undertook the following school projects worth Kshs.27,217,085 during 2015/2016 financial year. However, examination of project files and other related documents revealed that the Constituency Development Fund Committee (CDFC) did not adhere to the Approved Budget code list but instead made unapproved changes of activities during implementation as follows;

Project site	Approved Project	Implemented Project	Contract Sum Kshs
Kaheti High School	Construction of 2 No. classrooms & dining hall	Construction of dining hall	7,789,358
Kihuti primary school	Construction of 3 No. classrooms	Construction of 2 No. classrooms	1,500,000
Gathunguru Secondary School	Construction of 1 No. classroom & extension of library	Construction of 1 No. classroom.	1,098,924
Thangathi Secondary School	Completion of Administration block	Completion of dining hall and administration block	2,176,995
Kaharo Secondary School	Construction of 160 bed dormitory and 3 No. staff houses	Construction of 92 bed dormitory, 3 No. staff houses and water tank	13,151,808
Gathuki Mundu primary school	Renovation of 8 No. Classrooms	Renovation of 6 No. Classrooms	1,500,000
<b>Total</b>			<b>27,217,085</b>

No evidence for approval for change of activity from the CDF Board or public participation carried out when making the changes was availed for audit verification. Consequently, the propriety and value for money of expenditure of Kshs.27,217,085 on these projects could not be confirmed.

### 3.0 Unsupported Projects Expenditure

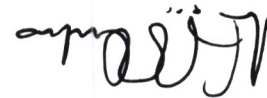
Examination of project files and other documents revealed that the CDFC used labour-based contracts for the following projects totalling Kshs.7,660,348 during the year under audit:

Project	Budget Kshs
Renovation and rehabilitation of dining hall – Giatungu Secondary School	2,300,000
Completion of dining hall – Mithiti Secondary School	1,360,348
Completion of 2 No. classroom – South Tetu Secondary School	2,000,000
Completion of dining hall - Gaikundo Secondary School	2,000,000
<b>Total</b>	<b>7,660,348</b>

However, no completion certificates were issued to certify the quality of works or the basis of payments done. Further, delivery notes submitted by various suppliers of materials were not signed and dated by the receiving person, as a result it was not possible to ascertain whether the materials were delivered as per the order. Consequently, the value for money for the projects totalling Kshs.7,660,348 could not be ascertained.

#### 4.0 Implementation of Environment Projects

An amount of Kshs. 1,142,466 was disbursed for environment projects during the financial year 2015/2016. The project entailed increasing forest cover for Mukurwe-ini sub-county through purchase and distribution of tree seedlings, and purchase of tissue bananas and avocado seedlings for various institutions across the constituency. However, accountability of the seedlings could not be ascertained since no documentary evidence to confirm receipt and issuing to the beneficiaries. Further, it appears the project was done during the dry season, since physical verification revealed that almost all tree seedlings, tissue bananas and avocados had dried up and therefore the intended purpose was not achieved. Consequently, the propriety and value for money of expenditure of Kshs. 1,142,466 could not be confirmed.



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

Nairobi

13 September 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
<b>RECEIPTS</b>			
Transfers from CDF board-AIBS' Received	1	73,969,847.50	112,238,428.70
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	340,700.00	107,250.00
<b>TOTAL RECEIPTS</b>		74,310,547.50	112,345,678.70
<b>PAYMENTS</b>			
Compensation of employees	4	1,764,527.75	1,328,609.20
Use of goods and services	5	5,010,172.00	5,205,887.20
Transfers to Other Government Units	7	77,505,025.40	15,004,316.20
Other grants and transfers	8	27,364,616.80	40,100,999.69
Acquisition of Assets	10	2,396,568.00	8,565,542.40
Other Payments	11	-	107,250.00
<b>TOTAL PAYMENTS</b>		114,040,909.95	70,312,604.69
<b>SURPLUS/DEFICIT</b>		(39,730,362.45)	42,033,074.01

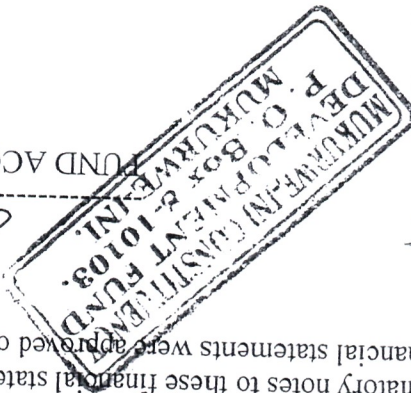
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9/16 and signed by:

NG-CDFC CHAIRMAN

*[Signature]*

FUND ACCOUNT MANAGER

*[Signature]*

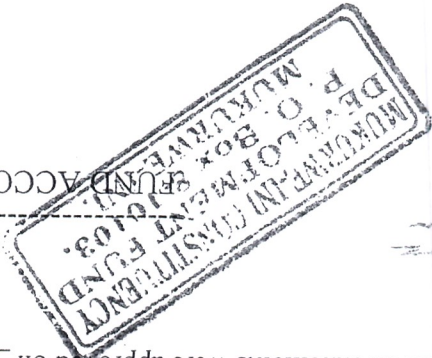


II. STATEMENT OF FINANCIAL ASSETS

	Note	2015-2016	2014-2015
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	8,868,112.28	48,598,474.73
Cash Balances (cash at hand)	10B		
Outstanding Imprests	10C		
<b>TOTAL FINANCIAL ASSETS</b>		<b>8,868,112.28</b>	<b>48,598,474.73</b>
REPRESENTED BY			
Retention	11		
Fund balance b/fwd 1st July...	12	48,598,474.73	6,565,400.72
Surplus/Deficit for the year		(39,730,362.45)	42,033,074.01
Prior year adjustments	13		
<b>NET LIABILITIES</b>		<b>8,868,112.28</b>	<b>48,598,474.73</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/9/2016 and signed by:

NG-CDFC CHAIRMAN



ACCOUNT MANAGER

CASHFLOW STATEMENT

	2015 - 2016	2014 - 2015
Receipts for operating income		
Transfers from CDF Board	73,969,847.50	112,238,428.70
Other Receipts	340,700.00	107,250.00
Payments for operating expenses		
Compensation of Employees	1,764,527.75	1,328,609.20
Use of goods and services	5,010,172.00	5,205,887.20
Transfers to Other Government Units	77,505,025.40	15,004,316.20
Other grants and transfers	27,364,616.80	40,100,999.69
Other Payments	-	107,250.00
Adjusted for:		
Adjustments during the year		
Net cash flow from operating activities	(37,333,794.45)	50,598,616.41
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	2	
Acquisition of Assets	10	
Net cash flows from Investing Activities	2,396,568.00	8,565,542.40
NET INCREASE IN CASH AND CASH EQUIVALENT	(39,730,362.45)	42,033,074.01
Cash and cash equivalent at BEGINNING of the year	48,598,474.73	6,565,400.72
Cash and cash equivalent at END of the year	10A	
	8,868,112.28	48,598,474.73

TRIAL BALANCE AS AT 30TH JUNE 2016

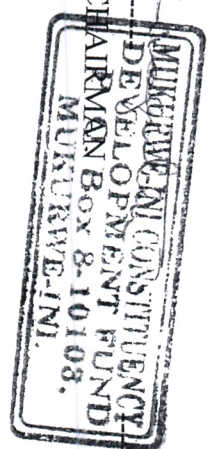
	DR	CR
Cash and Cash equivalents		
Bank Balances	8,868,112	
Cash Balances	-	
Outstanding Imprest		
Compensation of Employees	1,764,528	
Use of goods and services	5,010,172	
Transfers to Other Government Units	77,505,025	
Other grants and transfers	27,364,617	
Acquisition of Assets	2,396,568	
Other Payments	-	
Transfers from the Board		73,969,848
Proceeds from sale of assets		-
Others receipts		340,700
Fund Balance b/f		48,598,475
<b>TOTAL</b>	<b>122,909,022</b>	<b>122,909,022</b>

**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	101,507,277.00	72,568,322.23	174,075,599.23	122,568,322.23	51,507,277.00	70
Proceeds from Sale of Assets	-	-	-	-	-	0
Other Receipts	-	-	-	340,700.00	(340,700.00)	0
<b>TOTALS</b>	<b>101,507,277.00</b>	<b>72,568,322.23</b>	<b>174,075,599.23</b>	<b>122,909,022.23</b>	<b>51,166,577.00</b>	<b>70.41</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,957,872.00	25,800.00	1,983,672.00	1,764,527.75	219,144.25	89
Use of goods and services	5,586,410.00	1,307,524.72	6,893,934.72	5,010,172.00	1,883,762.72	73
Transfers to Other Government Units	51,360,348.00	62,345,474.73	113,705,822.73	77,505,025.40	36,200,797.33	68
Other grants and transfers	37,602,647.00	4,823,220.26	42,425,867.26	27,364,616.80	15,061,250.46	64
Acquisition of Assets	5,000,000.00	3,959,052.52	8,959,052.52	2,396,568.00	6,562,484.52	27
Other Payments		107,250.00	107,250.00		107,250.00	
<b>TOTALS</b>	<b>101,507,277.00</b>	<b>72,568,322.23</b>	<b>174,075,599.23</b>	<b>114,040,909.95</b>	<b>60,034,689.28</b>	<b>66</b>

The entity financial statements were approved on 2019 / 2016 and signed by:

NG-ODFC CHAIRMAN



FUND ACCOUNT MANAGER

## 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 (IPSSAS) 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 *entity* and all values are rounded to the nearest thousand (Kshs). 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 *entity*.

### 2. Recognition of revenue and expenses

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

### 3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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 imposts and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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 *entity* 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. Receivables and payables

These relate to provisioning balances for the GAV and Exchange accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. 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, 2014.



NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS

I TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs

Normal Allocation

23,969,847.50

40,329,186.60

50,000,000.00

5,200,000.00

18,769,847.50

23,969,547.30

23,969,847.30

Conditional grants

Receipt from other Constituency

TOTAL

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs

Receipts from the Sale of Vehicles and Transport Equipment

Total

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

**3 OTHER RECEIPTS**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
grader receipts	33,450.00	
grader receipts	100,000.00	
grader receipts	100,000.00	33,000.00
Sale of tender documents	107,250.00	74,250.00
<b>Total</b>	<b>340,700.00</b>	<b>107,250.00</b>

**4 COMPENSATION OF EMPLOYEES**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Employer contribution to NSSF	64,800.00	59,680.00
Basic wages of contractual employees	1,699,727.75	1,268,929.20
<b>Total</b>	<b>1,764,527.75</b>	<b>1,328,609.20</b>

**5 USE OF GOODS AND SERVICES**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	100,862.00	283,534.20
Communication, supplies and services	6,960.00	
Office and general supplies and services	845,868.00	49,025.00
Fuel ,oil & lubricants	620,000.00	421,112.00
Other operating expenses	446,149.00	138,000.00

**NATIONAL GOVERNMENT MUKURWE-INI CONSTITUENCIES DEVELOPMENT FUND**

**Reports and Financial Statements**

**For the year ended June 30, 2016(Kshs)**

Routine maintenance – vehicles and other transport equipment		365,321.00
	167,683.00	
other committee expenses	-	910,000.00
Committee allowance	2,822,650.00	3,038,895.00
Routine maintenance – other assets	-	
<b>Total</b>	<b>5,010,172.00</b>	<b>5,205,887.20</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2015 - 2016 Kshs</b>	<b>2014 - 2015 Kshs</b>
Transfers to primary schools	37,560,342.80	7,121,557.20
Transfers to secondary schools	39,944,682.60	3,400,000.00
Transfers to Health institutions	-	4,482,759.00
<b>TOTAL</b>	<b>77,505,025.40</b>	<b>15,004,316.20</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2015 - 2016 Kshs</b>	<b>2014 - 2015 Kshs</b>
Bursary –Secondary	12,679,327.00	8,788,663.30
Bursary –Tertiary	6,492,248.00	4,394,331.39
Water	3,351,651.00	6,224,050.00
Electricity projects	0	
Security	2,000,000.00	7,003,230.00

NATIONAL GOVERNMENT MUKURWE-INI CONSTITUENCIES DEVELOPMENT FUND

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

Roads	700,000.00	1,218,000.00
tertiary institutions	-	9,948,695.00
Emergency		495,262.00
Sports	998,930.30	809,242.00
Environment	1,142,460.50	1,219,526.00
<b>Total</b>	<b>27,364,616.80</b>	<b>40,100,999.69</b>

**8. ACQUISITION OF ASSETS**

Non-Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of Buildings		7,865,542.40
CDF motorvehicles	-	
CDF furniture	2,396,568.00	700,000.00
<b>Total</b>	<b>2,396,568.00</b>	<b>8,565,542.40</b>

**9. Other Payments**

Grader payment		107,250.00
<b>TOTAL</b>	-	<b>107,250.00</b>

**10A: Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
Account Number	Kshs	Kshs
	(30/6/2016)	(30/6/2015)
<i>equity Bank, mukurwe-ini Branch A/C no.</i>		48,598,474.73
<b>Total</b>	<b>8,868,112.28</b>	<b>48,598,474.73</b>

NATIONAL GOVERNMENT MUKURWE-INI CONSTITUENCIES DEVELOPMENT FUND

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

10B: CASH IN HAND)

	2014 - 2015 Kshs (30/6/2015)
Location 1	-
<b>Total</b>	-

10C: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i> Kshs	<i>Amount Taken</i> Kshs
<i>Name of Officer</i>	dd/mm/yy		
<b>Total</b>			-

12 BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs (1/7/2015)	2014 - 2015 Kshs (1/7/2014)
Bank accounts	48,598,474.73	6,565,400.72
<b>Total</b>	<b>48,598,474.73</b>	<b>6,565,400.72</b>

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs
Bank accounts	
Cash in hand	
Imprest	-
<b>Total</b>	-

15 OTHER IMPORTANT DISCLOSURES

# EQUITY BANK



20 SEPTEMBER 2016

OUR REF: EBL/MUK/CERT/20/09/2016/01

THE FUND MANAGER  
MUKURWEI-NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE  
P.O. BOX  
MUKURWEINI.

Dear Sir,

**RE: CERTIFICATE OF BALANCE ACCOUNT 0830297514775.**

We wish to confirm that the account balance of the above referred institution-  
MUKURWEI-NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE as at:

- a) 30<sup>th</sup> June 2015 Was ksh 49,069,852.08 (fourty nine million, sixty nine thousand, eight hundred and fifty two cents eight).
- a) 30<sup>th</sup> June 2016 was ksh 11,779,305.63 ( eleven million, seven hundred and seventy nine thousand, three hundred and five cents sixty three )

Kindly offer the necessary support based on the information given.

Yours faithfully,

George Mwangi

Operations Manager.

Equity Bank limited.

Mukurweini Branch.

Republic of Kenya  
Bank Reconciliation

CDF  
Account No. 0830297514775  
as at 30TH JUNE 2015  
Station: MUKURWE-INI

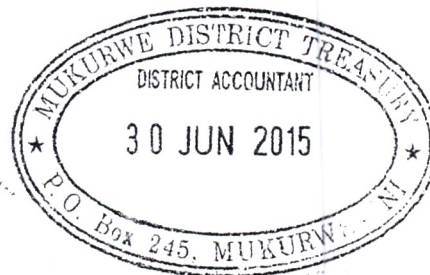
	Kshs	Kshs
Balance as per bank certificate		49,069,852.08
<b>Less:</b>		
Payment in cashbook not yet recorded in the Bank statement (unpresented cheques)	473,687.35	
Receipts in bank statement not yet recorded in cash book		
<b>Add:</b>		
Payment in bank statements not yet recorded in cashbook	2,310.00	
Receipts in cash book not yet recorded in Bank statement		
<b>Bank balance as per cash book</b>		<b>48,598,474.73</b>

I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.

Signature..... *[Handwritten Signature]*

Designation..... *Acc.*

Date..... *30.6.15*



*[Handwritten mark]*

*DIA*

*30/6/2015*



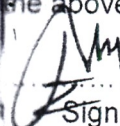


REPUBLIC OF KENYA  
**BANK RECONCILIATION**

as at 30th June 2016 STATION -Mukurweini Constituency Development Fund Account

	Ksh	Cts	Ksh	Ksh
Balance as per Bank certificate:				11,779,305.
Less:				
Payments in cash book not yet recorded in Bank				
1 Statement (Unpresented Cheques)	2,620,095.35			
Receipts in bank statement not yet recorded in Cash				
2 Book	293,498.00	2,913,593.35		
Add:				
Payments in bank statement not yet recorded in				
3 Cash Book	2,400.00			
Receipts in cash book not yet				
4 recorded in Bank Statement	0.00	2,400.00		2,911,193.
Balance as per Cash book				8,868,112.

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

  
Signature

D/A  
Designation

27/07/16  
Date

**PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)**

CHEQUE				CHEQUE			
No.	Date	PAYEE	AMOUNT	No.	Date	PAYEE	AMOUNT
							KSh
2314	30/04/2015	Kenya Univ College	5,000.00	2789		KMTC Machakos	5,000.00
2334	"	KMTC Nairobi	15,000.00	2790		South Eastern K University	5,000.00
2385	29/05/2015	Com Income Tax	27,124.70	2791		KCA University	5,000.00
33	31/07/2015	Com Income Tax	31,500.00	2793		Coast Inst. Of Technolgy	5,000.00
2514	"	Com Income Tax	14,041.65	2796		Kenya sch of Med Science	5,000.00
2521	31/08/2015	Com Income Tax	62,700.00	2799		Kaitheri Polytechnic	5,000.00
2650	18/10/2015	JKUAT	10,000.00	2805		Kamahuha Girls school	31,000.00
2729	27/04/2016	Com Income Tax	942.00	2810		Karoti Girls School	16,000.00
2730	27/04/2016	Com Income Tax	2,972.00	2811		Kangubiri Girls School	56,000.00
2721	27/04/2016	Com Income Tax	1,950.00	2812		Kagumo High School	287,242.00
2724	15/02/2016	PAYEE	19,775.00	2814		Anestar Precious Girls	8,000.00
2735	10/06/2016	KMTC Nairobi	5,000.00	2823		Chinga Girls High School	58,000.00
2736	"	Railway T Institute	5,000.00	2826		Ngunguru Secondary school	4,000.00

738	"	Moi University	10,000.00	2827	Moi Girls High school	8,000.00
748	"	Egerton University	30,000.00	2828	Karima Girls High School	102,000.00
749	"	Meru University	25,000.00	2829	Nyabururu Girls	8,000.00
750	"	Jaramogi Odinga	10,000.00	2831	Baraka Oonjore	8,000.00
752	"	Karatina University	53,000.00	2835	South Tetu	181,000.00
753	"	Machakos U Coll	30,000.00	2837	Karima Boys High School	50,000.00
754	"	East African sch	5,000.00	2841	Mugoiri Girls	16,000.00
756	"	Migori TTC	5,000.00	2848	Githunguchu Secondary Sch	8,000.00
758	"	St Augustin TC	5,000.00	2856	Kegonge Secondary School	8,000.00
760	"	University of Kabianga	20,000.00	2860	Ngiriambu Girls	16,000.00
761	"	Nyeri DECECE	15,000.00	2876	Njumbi High School	8,000.00
772	"	Kibabii Univ Coll	5,000.00	2877	Kiamutugu High School	8,000.00
774	"	KMTC Karen	5,000.00	2879	Siakago Girls High School	8,000.00
776	"	KMTC Mombasa	5,000.00	2881	Gitugi Girls Secondary School	8,000.00
778	"	Maseno University	25,000.00	2885	Kimathi Secondary School	3,000.00
780	"	KMTC Nyandarua	5,000.00	2887	Kibutha Girls	9,000.00
784	"	Jesmina Ent. TTC	5,000.00	2889	Limuru Girls	8,000.00
786	"	Meru TTI	5,000.00	2890	Mary Leakey Girls	18,000.00
790	"	Makuru Girls	15,000.00	3024	St Paul Boys High school	7,000.00
791	"	Abardare TTC	5,000.00	3026	Wamutitu sec sch	7,000.00
793	"	Mosoriot TTC	5,000.00	3029	Gatugi Girls Sec	5,000.00
797	"	Muranga DICECE	5,000.00	3030	Mukurweini Boys	16,000.00
800	"	Moi University	5,000.00	3031	Njumbi Boys sec school	14,000.00
801	"	Dgkaan college	24,500.00	3037	Kangema High school	8,000.00
802	"	Nyeri Catholic ECDE	20,000.00	3038	Karen Girls	5,000.00
803	"	KMTC Thika	10,000.00	3039	Motherly Care sec school	5,000.00
804	"	Kibabii Dip TTC	10,000.00	3042	Litein High School	7,000.00
805	"	Nairobi Aviation	10,000.00	3045	Iruri sec school	12,000.00
806	"	Kangema High	23,000.00	3051	ACK Kiuu sec school	4,000.00
807	"	Kangaru High	8,000.00	3055	Poatal corporation of Kenya	6,960.00
808	"	Icuga Sec school	8,000.00	3064	Kaigonde sec	8,000.00
809	"	Kabare Girls	8,000.00	3065	Gitugi Girls Secondary School	8,000.00
810	"	Kamune Sec sch	21,000.00	3066	Mahiga Girls	15,000.00
811	"	Motherly care sec	3,000.00	3067	Kaheti High school	7,000.00

849	"	Githanga sec sch	5,000.00	3068	Mully Childrens Family	100,00
851	"	Ngorano sec sch	16,000.00	3069	Kayole South Sec school	7,000
852	"	Teremi High	13,000.00	3071	Kanga High School	10,000
855	"	Weru Intergrated	8,000.00	3072	Gituri Secondary school	10,000
862	"	Kaigonde sec sch	8,000.00	3073	Gathungururu Secondary school	7,000
860	"	Gathiriti sec sch	19,555.00	3074	Uthuru Girls Secondary school	7,000
863	"	Kagumo sec sch	5,000.00	3076	Commissioner of Income Tax	25,900
866	"	Gititu sec sch	30,000.00	3077	NSSF	10,800
867	"	Rugiri sec sch	15,000.00	3078	NHIF	4,500
868	"	Nairobi Scholl	20,000.00	3080	Commissioner of VAT	19,330
870	"	Ruiru sec sch	5,000.00	3081	Pwani University	5,000
871	"	Maryhill Girls	20,000.00	3082	Thika Institute of Bus Studies	15,000
873	"	Thika sch for Blind	10,000.00	3083	Kenyatta University	10,000
879	"	NSSF	43,200.00	3084	University of Nairobi	10,000
871	"	Com Income Tax	79,100.00	3085	University of Nairobi	15,000
876	17/06/2016	Nairobi TTI	20,000.00	3086	Karatina University	10,000
879	"	Kenya Inst Mgt	5,000.00	3087	Kenya Methodist University	10,000
871	"	Ngamwa sec sch	12,000.00	3088	Mt Kenya University	10,000
870	30/06/2016	Fund Account Mgr	62,000.00	3089	Nyabururu Girls	10,000
879	10/06/2016	Muruguru Girls	176,000.00	3050	Karundu Secondary school	7,000
		<b>Total</b>	<b>1,216,360.35</b>			<b>1,403,735.0</b>



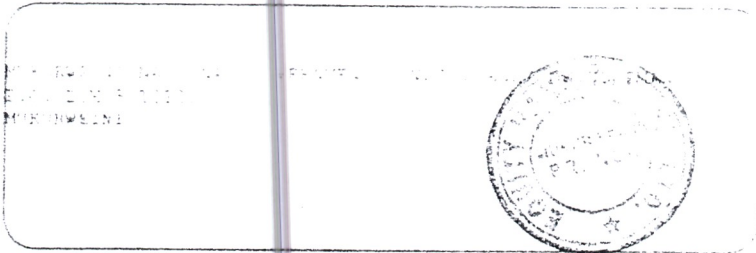
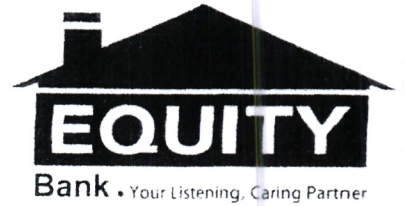








# STATEMENT OF ACCOUNT



AC No. \_\_\_\_\_  
 From \_\_\_\_\_ To \_\_\_\_\_

Date	Value	Particulars	Money Out	Money In	Balance
		STATEMENT OF ACCOUNT			
		CHEQUE NO. 000001			
		CHEQUE NO. 000002			
		CHEQUE NO. 000003			
		CHEQUE NO. 000004			
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need foreign exchange services. CONTACT your manager for details. EQUITY BANK







