

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

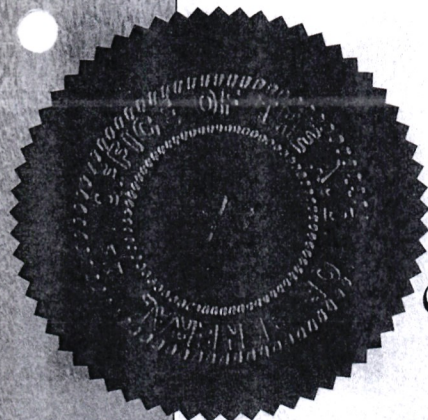
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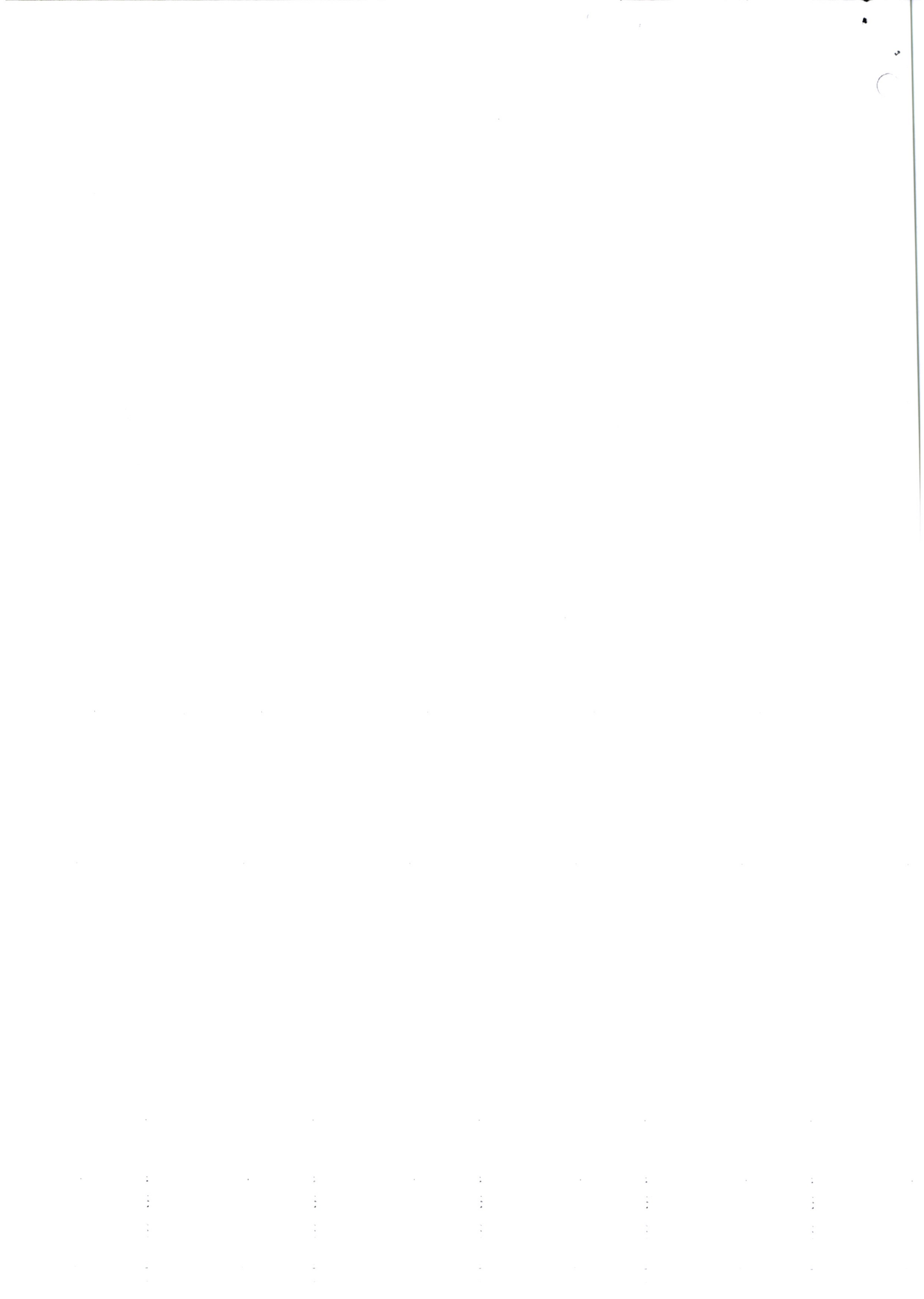
THE AUDITOR-GENERAL

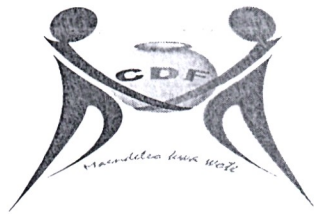
ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MWINGI NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015







CONSTITUENCY DEVELOPMENT FUND – MWINGI NORTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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

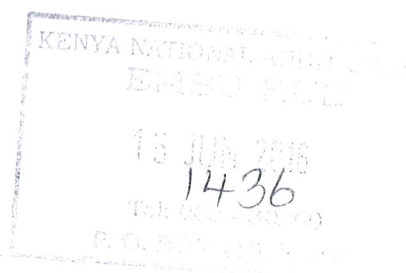


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CONSTITUENCIES DEVELOPMENT FUND – MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *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 30th June 2014 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

- ❖ Christine Katui Mwenga-Chairperson
- ❖ Martin Sau Secretary
- ❖ William Mutheki Member
- ❖ Alex Muinde Fund Manager
- ❖ Father Marete Member
- ❖ Elizabeth Samuel Member
- ❖ Priscilla Karimi Member

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 78
Munyithyia Building/House/Plaza
Mwingi-Tseikuru Avenue/Road/Highway
Kitui, KENYA

(f) Entity Contacts

Telephone: (254) 0711181096
E-mail: mwinginorth@cdf.go.ke
Website: www.go.ke

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
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(g) Entity Bankers

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

1. Equity Bank
Mwingi Town

(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

II: FORWARD BY THE CHAIRPERSON CONSTITUENCY DEVELOPMENT FUND COMMITTEE

The Financial statements forwarded herein have been prepared in accordance with the International public sector Accounting standards. The committee managed to utilize funds prudently and most of the monies were spent on education sector which took the lion's share of the projected budget.

Additionally the committee spend a lot in terms of bursary by granting bursary to needy students. The net effect of this is that the literacy level with the constituency will significantly improve. In addition the CDFC also invested in roads, security, health, water, sports and environment leading to better living standards of residents within the constituency.

In implementing these projects we have noted that the allocation is little since some projects needs huge capital outlay. For this reason I recommend the legislative organs of the government to increase the annual allocation to CDF so as to fully address those core issues.

Lastly let me take this opportunity to thank my CDFC and all stakeholders involved in day to day management of CDF for their cooperation.

May God bless you all.



.....
Christine Katui Mwenga
Chairperson

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
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III. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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

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

The Fund Account Manager in charge of the MWINGI NORTH *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the MWINGI NORTH *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the MWINGI NORTH *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the MWINGI NORTH *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The MWINGI NORTH *CDF* financial statements were approved and signed on 2nd Sept 2015



Christne Katui
Chairperson - CDFC



Alex Muinde
Fund Account Manager

REPUBLIC OF KENYA

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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 CONSTITUENCIES DEVELOPMENT FUND—MWINGI NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund – Mwingi North Constituency set out on pages 6 to 23, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, 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, Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

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 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 judgment, 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

Report of The Auditor-General on Constituencies Development Fund – Mwingi North Constituency for the year ended 30 June 2015.

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. Cash and Cash Equivalents

The financial statements reflect a cash and cash equivalents balance of Kshs.57,454,384 which includes unrepresented cheques of Kshs.5,297,009.40 in the bank reconciliation statement as at 30 June 2015. However, included in the unrepresented cheques balance are stale cheques totaling to Kshs.2,638,358 which had not been reversed in the cash book as at 30 June 2015.

In view of the foregoing, the accuracy of the cash and cash equivalents balance of Kshs. 57,454,384 at as at 30 June 2015 could not be confirmed.

2. Unsupported Bursary Funds

The CDF office disbursed a total of Kshs.16,315,686 as bursaries to various institutions as at 30 June 2015. However, only bursaries amounting Kshs.10,484,683 were acknowledged through letters or issue of official receipts leaving receipt of the balance of Kshs.5,831,003 unconfirmed by the beneficiary institutions.

Consequently, it has not been possible to ascertain whether the bursaries amounting Kshs. 5,831,003 benefited the intended beneficiaries.

3. Budgetary Control and Performance

The Constituency Development Fund had budgeted to receive a total of Kshs.123,182,398 from the CDF Board comprising of Kshs. 11,386,416 (9.2%) and Kshs. 111,795,982 (90.8%) for recurrent and development expenditures respectively. However, the constituency only received Kshs. 66,591,199 or 54% for the year under review while Kshs.56,591,199 was not received. The residents of Mwingi North did not, therefore, receive the expected services equivalent to the undisbursed funds totalling Kshs.56,591,199.

Further, undisbursed funds from previous years were disbursed during the year under review thereby increasing the total receipts to Kshs.140,959,030.50 as follows:-

Financial year	Receipts (Kshs)
2012/2013	28,749,165.50
2013/2014	45,618,666.00
2014/2015	66,591,199.0
Total	<u>140,959,030.50</u>

However, the statement of receipts and payments shows that out of the total receipts of Kshs.140,959,030.50, only Kshs.105,615,858.35 had been utilized while Kshs.35,343,172.15 remained un-utilized.

In view of the foregoing, the 2014/2015 the Fund did not meet its objectives.

4. Project Implementation Status

The approved budget for development projects was apportioned among various sectors within the constituency namely primary schools, secondary schools, health institution, sports, water projects, security, roads and emergency. The funds allocated amounted to Kshs.84,376,195 which represented 68.5% of the total budget.

Review of the project implementation status report as at 30 June 2015 revealed that 10 projects were completed, 29 had not started and 67 were ongoing as shown below.

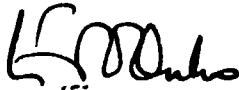
Project Status	Sector	Amount Allocated Kshs.	Amount Disbursed Kshs.	No. of Projects
Completed	Education	4,000,000	3,000,000	10
	Sub Total	4,000,000	3,000,000	10
Ongoing	Education	35,143,283	29,381,888	65
	Sports	2,663,648	2,663,648	01
	Environment	3,339,450	2,663,648	01
	Sub Total	41,146,381	34,709,184	67
Not Started	Education	9,610,026	3,700,000	14
	Security	1,200,000	-	02
	Water	7,000,000	-	05
	Roads	6,019,529	900,000	06
	Health	10,000,000	-	01
	Emergency	5,400,259	-	01
	Sub Total	39,229,814	4,600,000	29
Grand Total	84,376,195	42,309,184	106	

As the table shows, out of the budgeted 106 projects, works on 29 projects with an aggregate approved budget of Kshs.39,229,814 had not started. However, only Kshs.4,600,000 or 11.7% of approved budget had been disbursed in relation to the 29 projects as at 30 June 2015.

In the circumstance, it was not possible to ascertain that the Fund would implement all its budgeted projects.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Mwingi North Constituency as at 30 June 2015, 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 Constituencies Development Fund Act, 2013.



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

Nairobi


15 November 2016

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IV STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	140,959,030.50	45,918,666.00
TOTAL RECEIPTS		140,959,030.50	45,918,666.00
PAYMENTS			
Compensation of Employees	2	2,339,497.00	876,950.95
Use of goods and services	3	6,432,823.40	1,185,657.00
Committee Expenses	4	4,357,805.00	4,211,500.00
Transfers to Other Government Units	5	41,492,308.85	11,825,576.60
Other grants and transfers	6	48,678,389.10	5,407,770.00
Social Security Benefits	7	133,580.00	-
Acquisition of Assets	8	2,181,455.00	300,000.00
TOTAL PAYMENTS		105,615,858.35	23,807,454.55
SURPLUS/DEFICIT		35,343,172.15	22,111,211.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI NORTH CDF financial statements were approved on 2nd Sept 2015 and signed by:


Christine Katui
 Chairperson - CDFC

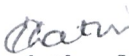

Alex Muinde
 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	57,067,820.60	21,991,211.45
Cash Balance (In Hand)	10	326,563.00	-
Outstanding Imprests	11	60,000.00	120,000.00
TOTAL FINANCIAL ASSETS		57,454,383.60	22,111,211.45
REPRESENTED BY			
Fund balance B/F 1 st July, 2014	12	22,111,211.45	-
Surplus / Deficit for the year		35,343,172.15	22,111,211.45
NET LIABILITIES		57,454,383.60	22,111,211.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI NORTH CDF financial statements were approved on 2nd Sept 2015 and signed by:


Christine Katui
Chairperson - CDFC


Alex Muinde
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
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VI. STATEMENT OF CASH FLOW

	Notes	2014-2015	2013-2014
CASH FLOW FROM OPERATING ACTIVITIES		ksh	ksh
Receipts for operating Activities			
Transfers from the CDF Board	1	140,959,030.50	45,918,666.00
Payments for operating expenses			
Compensation of Employees	2	2,339,497.00	876,950.95
Use of goods and services	3	6,432,823.40	1,185,657.00
Committee Expenses	4	4,357,805.00	4,211,500.00
Transfers to Other Government Units	5	41,492,308.85	11,825,576.60
Other grants and transfers	6	48,678,389.10	5,407,770.00
Social Security Benefits	7	133,580.00	-
Total Payments for Operating Activities		(103,434,403.35)	(23,507,454.55)
Net cashflow from operating activities		37,524,627.15	22,411,211.45
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	2,181,455.00	300,000.00
Net cash flows from Investing Activities		(2,181,455.00)	(300,000.00)
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT		35,343,172.15	22,111,211.45
Cash and cash equivalent at BEGINNING of the year	12	22,111,211.45	-
Cash and cash equivalent at END of the year		57,454,383.60	22,111,211.45

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI NORTH CDF financial statements were approved on 2ND SEPT 2015 and signed by:



Christine Katui
 Chairperson - CDFC



Alex Muinde
 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VII: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments (includes reallocation and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	123,182,398	74,367,832	197,550,230	140,959,031	56,591,199	71%
Total Receipts	123,182,398	74,367,832	197,550,230	140,959,031	56,591,199	
PAYMENTS						
Compensation of Employees	2,450,080	-	2,450,080	2,473,077	(22,997)	101%
Use of Goods and Services	4,256,476	2,500,000	6,756,476	6,432,823	323,653	95%
Committee Members Expenses	4,523,472	-	4,523,472	4,357,805	165,667	96%
Transfers to Other Government Units	84,376,195	46,367,831	130,744,026	41,492,309	89,251,717	32%
Other Grants and Transfers	20,419,787	28,000,000	48,419,787	47,556,086	863,701	98%
Other Payments	156,388	-	156,388	-	156,388	0%
Acquisition of Assets	7,000,000	2,200,000	9,200,000	2,181,455	7,018,545	24%
Total Payments	123,182,398	79,067,831	202,250,229	104,493,555	97,756,674	

The MWINGI NORTHCDF financial statements were approved on 2nd Sept 2015 and signed by:



Christine Katui

Chairperson - CDFC



Alex Muinde

Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
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VIII. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) 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.

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers From CDF Board

GFS codes		Description	2014-2015	2013-2014
			Kshs	Kshs
1330000				
1330407	Normal Allocation	AIE NO. 750278	28,749,165.50	43,918,666.00
		AIE NO. 796696	10,000,000.00	2,000,000.00
		AIE NO. 759649	45,618,666.00	-
		AIE NO.	56,591,199.00	-
		TOTAL	140,959,030.50	45,918,666.00

2. Compensation of Employees

GFS codes		Description	2014-2015	2013-2014
			Kshs	Kshs
2110000				
2110201		Basic wages of contractual employees	1,576,255.00	727,987.95
2110301		House allowance	202,400.00	46,500.00
2110314		Transport allowance	324,000.00	76,000.00
2110320		Leave allowance	68,000.00	-
2110326		Other personnel payments	103,642.00	26,463.00
2710120		Gratuity	65,200.00	
		TOTAL	2,339,497.00	876,950.95

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
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Notes to the Financial Statements (Continued)

3. Use of Goods And Services

		2014-2015	2013-2014
		Kshs	Ksh
2210100	Utilities supplies and office rent	70155	350,060
2210100	Office rent	357,500	-
2210100	Communication supplies and services	97,960	-
2210100	Domestic travel and subsistence	972,710	-
2210100	Printing and advertising	548,899	-
2210100	Training expenses	1,513,485	-
2210100	Hospitality supplies	218,071	130,871
2210100	Insurance costs	148,304	-
2210100	Office General supplies costs	297,841	44,340
2210100	Fuel oil and lubricants	1,248,007	538,756
2220100	Routine Maintenance-Motor Vehicle	913,046	121,630
2220200	Routine Maintenance-Other Assets	46,845	-
		6,432,823	1,185,657

4. Committee Expenses

GFS codes	Description	2014-2015	2013-2014
		Kshs	Kshs
2210000			
2210802	Other committee expenses	1,276,900.00	492,000.00
2210809	Committee allowance	3,080,905.00	3,719,500.00
	TOTAL	4,357,805.00	4,211,500.00

CONSTITUENCY DEVELOPMENT FUND - MWINGI NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

Notes to the Financial Statements (Continued)

5. Transfer To Other Government Entities

GFS codes	Description	2014-2015	2013-2014
		Kshs	Kshs
2630200			
2630204	Transfers to primary schools	17,925,000.00	5,074,195.30
2630205	Transfers to secondary schools	17,147,322.85	6,751,381.30
2630207	Transfers to Health institutions	6,419,986.00	-
	TOTAL	41,492,308.85	11,825,576.60

6. Other Grants And Other Payments

GFS codes	Description	2014-2015	2013-2014
		Kshs	Kshs
2640000			
2640101	Bursary -Secondary	12,873,116.00	2,804,900.00
2640102	Bursary -Tertiary	3,387,570.00	1,296,000.00
2640104	Bursary-Special schools	55,000.00	5,000.00
2640105	Mocks & CAT	254,000.00	-
2640504	Water	20,968,712.85	-
2640507	Security	1,877,016.65	-
2640508	Roads	579,973.60	-
2640509	Sports	603,000.00	-
2640510	Environment	4,500,000.00	-
2640200	Emergency Projects	3,580,000.00	1,301,870.00
	TOTAL	48,678,389.10	5,407,770.00

7. Social Security Benefits

GFS codes	Description	2014-2015	2013-2014
		Kshs	Kshs
2120000			
2120101	Employer contribution to NSSF	133,580.00	-
	TOTAL	133,580.00	-

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8. Acquisition of Non-Financial Assets

GFS codes	Description	2014-2015	2013-2014
		Kshs	Kshs
3100000			
3110202	Construction of Buildings	2,000,000.00	300,000.00
3111002	Purchase of computers, printers and other IT equipments	181,455.00	-
	TOTAL	2,181,455.00	300,000.00

9. Bank Balances (cash book bank balance)

Bank	Branch	Account Number	2014-2015	2013-2014
			Kshs	Kshs
Equity	Mwingi	0590292513495	57,067,820.60	21,991,211.45
		TOTAL	57,067,820.60	21,991,211.45

10. Cash In Hand

Description	2014-2015	2013-2014
	Kshs	Kshs
Cash in Hand	326,563.00	-
TOTAL	326,563.00	-

11. Outstanding Imprests

Name of Officer	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
James Ndegwa Muchira	60,000.00	-	60,000.00
TOTAL	60,000.00	-	60,000.00

12. Balances Brought Forward

Description	2014-2015	2013-2014
	Kshs	Kshs
Bank accounts	21,991,211.45	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	120,000.00	-
TOTAL	22,111,211.45	-

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13. Other Important Disclosures

13.1 Summary of Assets Register

ASSET CLASSIFICATION	HISTORICAL COST 2014/2015	HISTORICAL COST 2013/2014
BUILDINGS	2,000,000	-
TRANSPORT EQUIPMENTS	4,572,450	4,572,450
OFFICE EQUIPMENT,FURNITURE AND FITTINGS	651,910	651,910
ICT EQUIPMENTS	396,670	215,215
TOTAL	7,621,030	5,439,575

13.2 Receivables from CDF Board and Other Receivables

PROJECT NAME	AMOUNT ALLOCATED
MANGULU PRIMARY SCHOOL	500,000
MITAMISYI SEC SCH	710,026
KYUSO BOYS SEC SCH	2,500,000
INYANZAE PRIMARY SCHOOL	900,000
MASYUNGWA PRIMARY SCHOOL	900,000
MIKWA- MASEKI WATER PROJECT	1,500,000
TWIMYUA -KALAMBANI W/P	1,500,000
NDITIMI BOREHOLE	1,500,000
TWIMYUA-KANDONGU BOREHOLE	1,800,000
KIMELA WATER PROJECT	1,500,000

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KWA KATHUKIA-MUSOSYA-KAMATHITU ROAD	1,000,000
KWA NGAVANA MUSAVANI KYAMALUTU ROAD	1,000,000
MATAKA-MIKWA ROAD	1,000,000
KAMAYAGI-MIRAMBA IKAMBA ROAD	1,300,000
WIKITHUKI KYA MALUTU ROAD	1,000,000
KALATINE NGUNGANI ROAD	719,528.80
CONSTITUENCY SPORTS TOURNAMENT	2,663,647.96
KAMUTHANGA AP LINE	600,000
WIKITHUKI AP LINE	600,000
KAMUWONGO MARKET	300,000
KATSE MARKET	200,000
KYUSO MARKET	224,198.00
TSEIKURU MARKET	200,000
NGOMENI MARKET	400,000
CIAMPIU MARKET	400,000
MIVUKONI MARKET	400,000
TREE PLANTING DAY WITHIN THE CONST.	539,449.92
EMERGENCY	5,400,259
CDF OFFICE	7,000,000
MUKAURU PRIMARY SCHOOL.	100,000
KANGARAI PRIMARY SCHOOL	100,000
KAKAUNI PRIMARY SCHOOL	100,000
KWA NZULA PRIMARY SCHOOL	100,000
NGENGI PRIMARY SCHOOL	100,000
NGOMANO PRIMARY SCHOOL	100,000
NGUNGANI PRIMARY SCHOOL.	100,000
NKORU PRIMARY SCHOOL	100,000
N'THANGANI PRIMARY SCHOOL	100,000

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NZAINI PRIMARY SCHOOL	100,000
SUMONI PRIMARY SCHOOL	100,000
THUA PRIMARY SCHOOL	100,000
WINOTI PRIMARY SCHOOL	100,000
MARU PRIMARY SCHOOL	100,000
MITAMISYI SPECIAL UNIT	100,000
MUKAMENI PRIMARY SCHOOL	100,000
MUKINDU PRIMARY SCHOOL	100,000
MURINGANI PRIMARY SCHOOL	100,000
MUTIUNI PRIMARY SCHOOL	100,000
MUULUKO PRIMARY SCHOOL	100,000
MWANGEA PRIMARY SCHOOL	100,000
MWANGENI PRIMARY SCHOOL	100,000
NDATHA PRIMARY SCHOOL	100,000
NGAAIE SPECIAL UNIT	100,000
KASILUNI PRIMARY SCHOOL	100,000
KATHAALANI PRIMARY SCHOOL	100,000
KATUMBINI PRIMARY SCHHOOL	100,000
KAVUTONI PRIMARY SCHOOL	100,000
KIISI PRIMARY SCHOOL	100,000
KIKULI PRIMARY SCHOOL	100,000
KWA NGUNDU PRIMARY SCHOOL	100,000
KYANDOO PRIMARY SCHOOL	100,000
KYUGA PRIMARY SCHOOL	100,000
KYUSYANI PRIMARY SCHOOL	100,000
MALATANI PRIMARY SCHOOL	100,000
MANZUVA PRIMARY SCHOOL	100,000
MANDONGOI PRIMARY SCHOOL	100,000
MANGOMBO PRIMARY SCHOOL	100,000
IKIME PRIMARY SCHOOL	100,000
GATUNDU PRIMARY SCHOOL	100,000
IKAAYUNI PRIMARY SCHOOL	100,000
INYANZAE PRIMARY SCHOOL	100,000
IRIA ITUNE PRIMARY SCHHOL	100,000
ITURA MURA PRIMARY SCHOOL	100,000
KAMWERINI PRIMARY SCHOOL	100,000
KAMULYO FEEDER SCHOOL	100,000

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KAMAVUI PRIMARY SCHOOL	100,000
KALIANI PRIMARY SCHOOL	100,000
KALIANI KWA KAMAKYA PRIMARY SCHOOL	100,000
KAANGO PRIMARY SCHOOL	100,000
PRECIOUS BLOOD NTHANGANI SEC SCHOOL	100,000
TYAA KAMUTHALE DAY SEC SCHOOL	100,000
KASYALANI DAY SEC SCHOOL	100,000
KAMBUSU DAY SEC SCHOOL	100,000
KATAMA DAY SEC SCHOOL	100,000
KATUMBI DAY SEC SCHOOL	100,000
ITIVANZOU DAY SEC SCHOOL	100,000
KALONZO SEC SCHOOL	100,000
GAI SEC SCHOOL	100,000
KIMANGAO GIRLS SEC SCHOOL	100,000
TWIMYUA DAY SEC SCHOOL	100,000
KAMATHITU DAY SEC SCHOOL	100,000
KALIWA DAY SEC SCHOOL	100,000
KAMAYAGI DAY SEC SCHOOL	100,000
KIMANGAO BOYS SEC SCHOOL	100,000
KYUSO GIRLS SEC SCHOOL	100,000
MATAKA DAY SEC SCHOOL	100,000
MIVUKONI SEC SCHOOL	100,000
MUKEKENI DAY SEC SCHOOL	100,000
MUSOSYA DAY SEC SCHOOL	100,000
NDATANI GIRLS SEC SCHOOL	100,000
NGAANI DAY SEC SCHOOL	100,000
NGALANGE DAY SEC SCHOOL	100,000
NZANZENI DAY SEC SCHOOL	100,000
BURSARY	10,934,089
TOTAL RECEIVABLES	56,591,199

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13.3 Fund Due to Projects (payables)

Project Name	Activity	Amount Kshs
Employees Salaries	Payment of staff salaries and gratuity	2,403,276.00
Goods and Services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	2,835,923.00
Purchase of computer	Purchase of CDF computers and photocopiers	382,074.00
NSSF	Payment of Employers contribution	181,440.00
NHIF	Payment of NHIF deduction	76,200.00
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	2,601,971.00
Goods and Services	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence, e.t.c	1,323,148.00
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	1,613,104.00
CDFC/PMC Capacity Building	Undertake Training of the PMCs/CDFCs on CDF Related issues	1,304,190.00
Audit fees	Provision of Audit fees	500,000
Bursary Secondary Schools	Payment of bursary to needy students	10,000,000
Bursary Tertiary Schools	Payment of bursary to needy student	11,381,903
Mocks/CATs	Printing and distribution of Mocks and CATs	1,000,000
KARINDI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KYAMUTUTA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KASYATHYUNI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MWANGENI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MANGULU PRIMARY SCHOOL	ROOFING AD GENERAL FINISHING OF A CLASS	400,000.00
MASEVESEVENI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KABWEA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
NDOONI PRIMARY SCHOOL	RENOVATION OF CLASSROOMS	1,000,000.00
KAITHANGO PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
IVONANGYA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00

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KAMWENGI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
TWIKOLI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
NDUNGUNI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MALAWA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MUTAIRU PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KALWA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MANGUU PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
NGOMENI YOUTH POLYTECHNIC	WIRERING AND SUPPLY OF ELECTRICITY	300,000.00
MITAMISYI SPECIAL UNIT	CONSTRUCTION OF CLASSROOM	500,000.00
MBANGWANI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MBARANI PRIMARY SCHOOL	RENOVATION OF CLASSROOMS	900,000.00
KAUNDU SPECIAL UNIT	CONSTRUCTION OF CLASSROOM	900,000.00
MIRAMBA IKAMBA PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
NKARAGU PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KACIGONGO PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MASEKI PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KIRUINI PRIMARY SCHOOL	CONSTRUCTION OF 2 CLASSROOMS	1,700,000.00
KALATINE PRIMARY SCHOOL	CONSTRUCTION OF A DORMITORY	1,200,000.00
KINOLU PRIMARY SCHOOL	ROOFING AND GENERAL FINISHING OF ADMIN BLOCK	500,000.00
MUGERO PRIMARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
KIMANGAO PRIMARY SCHOOL	RENOVATION OF CLASSROOMS	1,000,000.00
KINGINGO PRIMARY	CONSTRUCTION OF A CLASSROOM	900,000
MANDALA SECONDARY SCHOOL	CONSTRUCTION OF CLASSROOM	900,000.00
MATOONI SECONDARY SCHOOL	CONSTRUCTION OF SCIENCE LAB	1,500,000.00
MIVUKONI SECONDARY SCHOOL	PURCHASE OF SCHOOL BUS	3,000,000.00
MULANGONI SECONDARY SCHOOL	CONSTRUCTION OF SCIENCE LAB	1,500,000.00
KANINGO SECONDARY SCHOOL	ROOFING AND FINISHING OF DORMITORY	1,000,000.00
KATUUNI GIRLS SECONDARY SCHOOL	CONSTRUCTION OF A LAB	1,500,000
GANKAGA SECONDARY SCHOOL	CONSTRUCTION OF SCIENCE LAB-	1,400,000.00
USUENI GIRLS SECONDARY SCHOOL	CONSTRUCTION OF A DORMITORY	1,400,000.00
KALATINE GIRLS	FENCING OF SCHOOL	500,000
NGOMENI SECONDARY	ROOFING AND FINISHING OF A DORM	700,000
KYUSO DISTRICT HOSPITAL	PLASTERING AND WIRING OF STAFF QUARTERS	200,000.00

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MUMONI DISTRICT HOSPITAL	PLASTERING AND WIRING OF STAFF QUARTERS	200,000.00
TSEIKURU DISTRICT HOSPITAL	PLASTERING AND WIRING OF STAFF QUARTERS	200,000.00
KANINGO HEALTH CENTER	PLASTERING AND WIRING OF STAFF QUARTERS	700,000.00
KAIVIRYA HEALTH CENTER	ROOFING AND GENERAL FINISHING OF A HEALTH CENTER	850,000.00
Kiambere kyuso Tseikuru water project	Purchase of pipes , laterals and trenching	15,000,000
MUMONI POLICE LINE	CONSTRUCTION OF 7 CUBICLES FOR AP	1,200,000.00
NGUUKU AP LINE	CONSTRUCTION OF 7 CUBICLES FOR AP	1,200,000.00
KASAINI AP LINE	CONSTRUCTION OF 7 CUBICLES FOR AP	1,200,000.00
MUMONI DCs RESIDENCE	ROOFING AND GENERAL FINISHING OF DCs RESIDENTIAL HOUSE	400,000.00
Dos RESIDENTIAL HOUSE	CONSTRUCTION OF Dos RESIDENTIAL HOUSE	1,200,000.00
KYANDOO ASS.CHIEFs OFFICE	ROOFING AND GENERAL FINISHING OS ASS CHIEF OFFIC	700,000.00
ITIVANZOU CHIEFs OFFICE	CONSTRUCTION OF CHIEFs OFFICE	900,000.00
KAKUNIKE ASS.CHIEFs OFFICE	CONSTRUCTION OF ASS.CHIEFs OFFICE	900,000.00
KANTHUNGU ASS.CHIEFs OFFICE	CONSTRUCTION OF ASS.CHIEFs OFFICE	900,000.00
KASELUNI ASS.CHIEFs OFFICE	CONSTRUCTION OF ASS.CHIEFs OFFICE	900,000.00
KATHIANI ASS.CHIEFs OFFICE	ROOFING AND GENERAL FINISHING OS ASS CHIEF OFFIC	400,000.00
NGONGONI ASS.CHIEFs OFFICE	ROOFING AND GENERAL FINISHING OS ASS CHIEF OFFIC	500,000.00
KATOONI ASS.CHIEFs OFFICE	ROOFING AND GENERAL FINISHING OS ASS CHIEF OFFIC	300,000.00
KAMULA CHIEFs OFFICE	ROOFING AND GENERAL FINISHING OS ASS CHIEF OFFIC	400,000.00
NZIITU ASS.CHIEFs OFFICE	CONSTRUCTION OF CHIEFs OFFICE	900,000.00
KYAMALUTU ASS.CHIEFs OFFICE	CONSTRUCTION OF ASS.CHIEFs OFFICE	900,000.00
KAMUSILIU CHIEFs OFFICE	CONSTRUCTION OF CHIEFs OFFICE	900,000.00
KATHAALANI ASS.CHIEFs OFFICE	CONSTRUCTION OF ASS.CHIEFs OFFICE	900,000.00
NDOO ASS. CHIEF OFFICE	ROOFING AND GENERAL FINISHING OF ASS CHIEFs OFFICE	700,000.00
WIKITHUKI AP.LINE	ROOFING AND PLASTERING OF 7CUBICLES FOR Aps	600,000.00
MULANGONI EDUCATION CENTER	CONSTRUCTION OF EDUCATION CENTER	600,000
	Purchase of sports uniform ,balls and nets and facilitation of tournaments	565,392
Kyuso ward		
Tseikuru ward	Purchase of sports uniform ,balls and nets and facilitation of tournaments	565,392

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Tharaka ward	Purchase of sports uniform ,balls and nets and facilitation of tournaments	565,392
Muumoni ward	Purchase of sports uniform ,balls and nets and facilitation of tournaments	565,392
Ngomeni ward	Purchase of sports uniform ,balls and nets and facilitation of tournaments	565,393
Kimangao market	Purchase of seedlings	135,392
Kimangao market	Construction of a shed and litter bins	430,000
TOTAL PAYABLES		114,345,582