

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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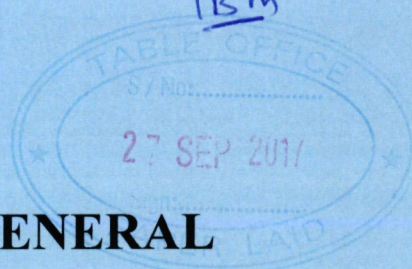
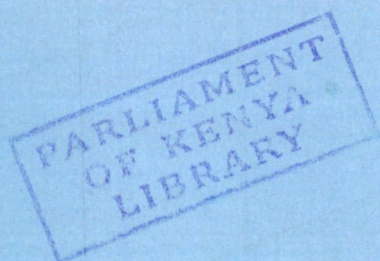
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- MVITA CONSTITUENCY

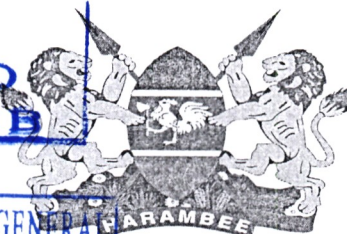
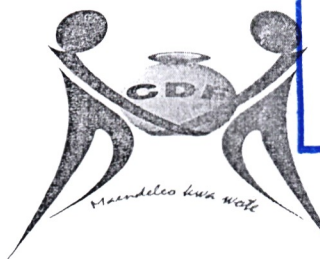
FOR THE YEAR ENDED
30 JUNE 2016



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - MVITA
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)

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The NG-Constituencies Development Fund (NG-CDF) was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2015. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that a specific portion of the national annual budget is devoted to the constituencies for infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Mvita 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	Gloria Mwasi
3.	Accountant	Julius Mugambi

(d) Fiduciary Oversight Arrangements

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

P.O. Box 43258-80100
Mombasa House
Majengo, Behind Segal Market
Mombasa, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY**

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

(f) MVITA NG-CDF Contacts

E-mail: cdfmvita@cdf.go.ke
Website: www.cdf.go.ke

(g) MVITA NG-CDF Bankers

1. Equity Bank
Digo Road Branch
P.O. Box 90016-80100
Mombasa, Kenya

(h) Independent Auditors

Office of the Auditor General
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- MVITA
CONSTITUENCY**

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

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

Mvita is among six constituencies within Mombasa County. It has eleven locations and five wards. Mvita being a city constituency and an island, many people come from neighbouring constituencies to work during the day while they live outside the constituency, as a result showing a higher number of registered voters compared to population.

We are glad to present to you financial statements for Mvita CDF for year ending 30th June 2016. We have managed to complete quite a number of projects which were on going as well as start new ones. For 2015/2016, we have so far received half of the funds and we are hoping to receive and consume the balance of it in the next few months.

Some of the challenges that we have been facing re delay in receipt of funds from the NG-CDF Board, delay in receipt of bill of quantities from public works, low capacity of PMCs among others.



.....
OMAR SHARIFF - CHAIRMAN NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY**

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

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for Mvita 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 the Public Sector Accounting Standards Board of Kenya from time to time.

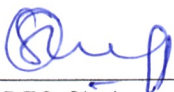
The Accounting Officer in charge of the Mvita NG-CDF is responsible for the preparation and presentation of the fund's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund; (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 fund; (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 Mvita NG-CDF accepts responsibility for the fund'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 fund's financial statements give a true and fair view of the state of fund's transactions during the financial year ended June 30, 2016, and of the fund's financial position as at that date. The Accounting Officer charge of the Mvita NG-CDF further confirms the completeness of the accounting records maintained for the fund, which have been relied upon in the preparation of the fund's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Mvita NG-CDF confirms that the fund has complied fully with applicable Government Regulations and that the NG-CDF 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 fund'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 fund's financial statements were approved and signed by the Accounting Officer on 14/9/ 2016.



NG-CDFC Chairman



Fund Account Manager

REPUBLIC OF KENYA

P.O. Box 30084-00100
NAIROBI

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Mvita Constituency set out on pages 6 to 25, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cashflows and summary statement of appropriation: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of 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

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

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. Bank Balances

The statement of assets reflects a bank balance of Kshs.41,973,050 as at 30 June 2016. However, examination of the bank reconciliation statement as at 30 June 2016 revealed that included in the unrepresented cheques amounting to Kshs.464,567.58 were stale cheques totaling Kshs.167,656 which had not been reversed in the cash book as at 30 June 2016. In addition, the bank reconciliation statement included receipts totaling Kshs.29,000 and casting errors totaling Kshs.89,681 outstanding since the years 2011 and 2013. The management did not provide evidence of dates when the unrepresented cheques were subsequently cleared in the bank.

Further, examination of various bank reconciliation statements as at 30 June 2016 reflected bank charges totalling Kshs.31,090 reflected as reconciling figures. As a result, the bank charges are excluded from these financial statements. Consequently, the bank balance of Kshs.41,973,050 is overstated by unrecorded bank charges and similarly the deficit of the year which is understated by the same amount. Although the management indicated that the cash book was subsequently updated, it has not been explained why the change is not reflected in these financial statements.

Consequently, the accuracy and completeness of bank balance of Kshs.41,973,050 as at 30 June 2016 cannot be confirmed.

2. Cash Balances

The statement of assets reflects nil cash balance as at 30 June 2016. However, the Board of Survey certificate was not availed for audit verification. In the circumstances, the accuracy and completeness of nil cash balance as at 30 June 2016 cannot be confirmed.

3. Use of Goods and Services

Included in use of goods and services balance of Kshs.4,333,937 for the year ended 30 June 2016 at Note 5 to the financial statements is a figure of Kshs.2,372,300 in respect committee allowance payments. The balance of Kshs.2,372,300 includes a payment of Kshs.398,300 being transport claim by Constituency Development Fund Committee members. However, the payment was not supported with bus tickets as evidence of travel. Therefore, it has not been possible to confirm whether the journey took place.

Consequently, the propriety and regularity of use of goods and services of Kshs.398,300 for the year ended 30 June 2016 cannot be confirmed.

Qualified Opinion

In my opinion, except for effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mvita 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 Budgetary Control and Performance

According to records of the National Government Constituencies Development Fund Board's appropriation, during the financial year 2015-2016, NGCDF-Mvita had an approved budget of Kshs.93,384,183, a slight increase to the 2014/2015 financial year budget of Kshs.92,487,081. However, the NGCDF Mvitas, the summary statement of appropriations: recurrent and development combined reflects final budget figure of Kshs.124,194,643 against an allocation of Kshs.88,639,741 being 71 % of the budget for the financial year under review.

However, the NGCDF Mvitas total expenditure for the year under review amounted to Kshs.91,114,678 resulting to under absorption of Kshs.33,079,965.54 or 27% of the budget as summarized below:

Budget line	Final Budget Kshs	Expenditure Kshs	Under Absorption (Kshs)	Over-Absorption	Over-Absorption %	Under Absorption %
Compensation of Employees	2,431,484	1,032,084	1,399,400			58%
Use of Goods and Services	7,482,530	4,333,937	3,148,593.54			42%
Transfers to Other Government Units	83,852,043	13,092,909	70,759,134			84%
Other Grants and Transfers	30,334,561	71,528,348	0	(41,193,787)	36%	0
Acquisition of Assets	94,025	1,127,400	0	(1,033,375)	999%	0
Total	124,194,643	91,114,678	75,307,127.54	(42,227,162)	61%	34%

The following are the observations made from the tabulated summary:

- i. The fund had a total under-expenditure of Kshs.75,307,127.54 representing 61% of the budget. This implies that public funds were lying idle at the expense

of other deserving areas. The underutilization of the funds impacted negatively on delivery of goods and services to the residents of Mvita. It may however indicate over-budgeting by the NGCDF.

- ii. In particular, the CDF underspent by 84% of the budget on transfers to other government units which represents project funds not disbursed for project implementation. This may affect public service delivery to the residents of Mvita Constituency contrary to values and principles of public service as provided for under Article 232 (1– c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services. Also, there was over-expenditure on other grants and transfers and acquisition of assets by 36% and 999% respectively. This implies there was irregular reallocation of funds contrary to Section 6 (2) of the NG-CDF Act, 2015 which provides that, once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

2.0 Project Implementation

According to the project implementation status report as at 30 June 2016, the following eleven (11) projects with a total budget of Kshs.21,800,000 were not implemented during the period under review:

No	Name	Activity	Financial Year	Allocation Kshs.	Status
1	Mbheni Bondeni Primary Complex	Painting, change of windows and doors for Primary Complex	2015/2016	1,000,000	Not Started
2	Mvita Stima Sacco School	Conversion of Ziwani Primary School into Secondary School	2015/2016	10,000,000	Not Started
3	Serani Secondary School	Finishing works of an Existing Laboratory	2015/2016	2,000,000	Not Started
4	Kindle readers	Provision of Kindle Readers	2015/2016	2,600,000	Not Started
5	Moroto Toilets	Construction of Septic Tank	2015/2016	600,000	Not Started
6	Mburugenge toilets	Construction of Septic Tank	2015/2016	600,000	Not Started
7	Mwembe Tayari toilet	Construction of Toilet	2015/2016	1,000,000	Not Started
8	Shimanzi Toilet	Construction of Toilet	2015/2016	1,000,000	Not Started
9	Turdor toilet	Construction of Toilet	2015/2016	1,000,000	Not Started
10	Old town toilet	Construction of Toilet	2015/2016	1,000,000	Not Started
11	Tononoka toilet	Construction of Toilet	2015/2016	1,000,000	Not Started
	Total			21,800,000	

The management has attributed non-implementation to delayed funding from the NGCDF secretariat where part of the AIE was received in July 2016. None implementation of development projects affects service delivery to the public. The delays also cast doubt on the effectiveness of the project monitoring and evaluation carried out by the Constituency Development Fund Committee (CDFC).

3.0 Project Inspection

Out of twenty one (21) projects inspected in the month of April 2017, sixteen (16) projects were found to have issues as indicated below:

3.1. Idle projects

The following fifteen (15) completed projects executed at an aggregate cost of Kshs.25,737,497 were not in use:

No.	Project	Project Activity	Project Expenditure Kshs.	Remarks
1	Serani Primary School	Rehabilitation of a classroom and Conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
2	Mbheni Primary School	Rehabilitation of a classroom and Conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
3	Ronald Ngala School	Rehabilitation of a Classroom and conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
4	Sacred Heart Primary School	Rehabilitation of a Classroom and Conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
5	Makupa Primary School	Rehabilitation of a Classroom and conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
6	Tudor Primary School	Rehabilitation of a Classroom and conversion into a Community Library	583,300	The conversion was complete but not stocked with reading materials
7	Serani Primary School	Conversion of a Classroom into Library	1,600,000	The conversion was complete but not stocked with reading materials

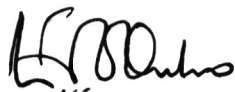
8	Ganjoni Primary School	Construction of Toilets for Pupils	2,000,000	The toilets were complete as per the contract but was redesigned to include additional toilets.
9	Tudor Primary School	Conversion of a Classroom into Library	3,590,000	The conversion was complete but not stocked with reading materials
10	R.G Ngala Primary School	Conversion of a Classroom into Library	2,940,000	The conversion was complete but not stocked with reading materials
11	Turdor police booth project	Construction of a Police Booth	2,402,567	The police booth was complete but there were no police officers assigned to the booth
12	Old town police booth project	Construction of a Police Booth	3,352,565	The police booth was complete but there were no police officers assigned to the booth
13	Majengo police booth	Construction of a Police Booth	2,852,565	The police booth was complete but there were no police officers assigned to the booth
14	Mburukenge toilets	Construction of a Public Toilet	1,750,000	The toilet was complete but not in use
15	Moroto toilets	Construction of a Public Toilet	1,750,000	The toilet was complete but not in use
	Total		25,737,497	

Management has attributed the idle libraries and police booths to lack of librarians in schools and failure by the relevant government department to assign police to the completed booths respectively. However the unutilized infrastructure also indicates lack of proper consultation before coming up with the priority projects. In addition, public funds amounting to Kshs.25,737,497 may go to waste if measures are not put in place to utilize the new infrastructure.

3.2. Ronald Ngala Primary Social Hall

The Fund is constructing a social hall at Ronald Ngala Primary School. However, information available indicates that the school has no title deed for the piece of land.

Also the approved deed plan was not availed for audit verification. Further, according to the contract agreement, the project was expected to have been completed in 2016. However, as at April 2017 construction works were at the second (suspended) floor. Delayed completion of the project implies that the citizens of Mvita Constituency may take long to benefit from the project which may affect service delivery. Further, in the absence of the deed plan, it has not been possible to confirm that the plot of land on which the hall is being built is public property allocated to Mvita NGCDF.



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

Nairobi

07 August 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY

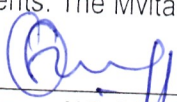
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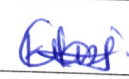
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	88,639,741.00	80,231,640.50
Proceeds from Sale of Assets	2	-	
Other Receipts	3	47,000.00	133,000.00
TOTAL RECEIPTS		88,686,741.00	80,364,640.50
PAYMENTS			
Compensation of employees	4	1,032,084.00	1,177,878.12
Use of goods and services	5	4,333,937.00	3,479,438.31
Transfers to Other Government Units	6	13,092,909.00	5,725,707.00
Other grants and transfers	7	71,528,348.90	39,485,292.00
Acquisition of Assets	8	1,127,400.00	405,975.00
Other Payments	9	-	-
TOTAL PAYMENTS		91,114,678.90	50,274,290.43
SURPLUS/DEFICIT		(2,427,937.90)	30,090,350.61

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mvita NG-CDF financial statements were approved on 14/9/ 2016 and signed by:


Chairman – NG-CDFC


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016


V. STATEMENT OF ASSETS


	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
			RESTATED
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	41,973,050.38	30,810,477.74
Cash Balances (cash at hand)	10B	-	-
Cash in Transit	11	3,700,000.00	-
Outstanding Imprests			
TOTAL FINANCIAL ASSETS		45,673,050.38	30,810,477.74
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	30,810,477.74	1,144, 137. 11
Surplus/Deficit for the year		(2,427,937.90)	30,090,350.61
Prior year adjustments	14	17,290,510.54	(424,010.98)
NET LIABILITIES		45,673,050.38	30,810,477.74

Restatement

The 2014/15 funds has been restated by Kshs. 17,290,510 being funds which had been transferred to PMC accounts in prior year and which were returned to NG-CDFC main account in 2015/16 financial year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mvita NG-CDF financial statements were approved on 14/9/ 2016 and signed by:


Chairman – NG-CDFC


Fund Account Manager

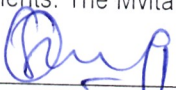
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MVITA
CONSTITUENCY


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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015 RESTATED
Transfers from CDF Board	1	88,639,741.00	80,231,640.50
Other Receipts	3	47,000.00	133,000.00
		88,686,741.00	80,364,640.50
Payments for operating expenses			
Compensation of Employees	4	1,032,084.00	1,177,878.12
Use of goods and services	5	4,333,937.00	3,479,438.31
Transfers to Other Government Units	6	13,092,909.00	5,725,707.00
Other grants and transfers	7	71,528,348.90	39,485,292.00
Other Payments	9	-	-
		89,987,278.90	49,868,315.43
Adjusted for:			
Adjustments during the year	14	17,290,510.54	424,010.98
Net cash flow from operating activities		15,989,972.64	30,072,314.09
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,127,400.00)	(405,975.00)
Net cash flows from Investing Activities		(1,127,400.00)	(405,975.00)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		14,862,572.64	29,666,339.09
Cash and cash equivalent at BEGINNING of the year	13	30,810,477.74	1,144,137.11
Cash and cash equivalent at END of the year		45,673,050.38	30,810,476.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mvita NG-CDF financial statements were approved on 14/9/2016 2016 and signed by:


Chairman NG-CDFC


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MYITA 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	97,884,183.00	30,810,477.74	128,694,660.74	88,639,741.00	40,054,919.70	68.88%
Other Receipts	-			47,000.00	(47,000.00)	
TOTAL	97,884,183.00	30,810,477.74	128,694,660.74	88,686,741	40,007,919.70	69%
PAYMENTS						
Compensation of Employees	1,856,084.00	575,400.00	2,431,484.00	1,032,084.00	1,399,400.00	42.45%
Use of goods and services	6,434,404.00	1,048,126.54	7,482,530.54	4,333,937.00	3,148,593.54	57.92%
Transfers to Other Government Units	70,759,134.00	13,092,909.00	83,852,043.00	13,092,909.00	70,759,134.00	15.6%
Other grants and transfers	14,334,561.00	16,000,000.00	30,334,561.00	71,528,348.90	(41,193,787.90)	235.8%
Acquisition of Assets	-	94,025.00	94,025.00	1,127,400.00	(1,033,375.00)	1199.0%
Other Payments						
TOTAL	93,384,183.00	30,810,460.54	124,194,643.54	91,114,678.90	33,079,964.64	73.4%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]


i. Underutilization of funds is due to delay of receipt of funds from NG-CDF Board

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- ii. Underutilization was also caused by some projects being re-allocated to under projects hence lying idle in the account.
- iii. Underutilization was also caused by long procurement procedures

The MWITA NG-CDF financial statements were approved on 14/9/ 2016 and signed by:


Chairman NG-CDF


Fund Account Manager

VIII. 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 fund. 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 fund.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

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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 fund 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 fund'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 fund'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

The 2014/15 funds has been restated by Kshs. 17,290,510 being funds which had been transferred to PMC accounts in prior year and which were returned to NG-CDFC main account in 2015/16 financial year.

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.

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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	AIE NO. A759740	36,939,741.00	
	AIE NO. A820690	10,000,000.00	
	AIE NO. A820985	38,000,000.00	
	AIE NO. A825708	3,700,000.00	
	AIE NO. A750271		1,500,000.00
	AIE NO. A750299		29,388,100.50
	AIE NO. A796676		1,000,000.00
	AIE NO. A797069		22,121,770.00
	AIE NO. A797122		3,100,000.00
	AIE NO. A796027		23,121,770.00
TOTAL		88,639,741.00	80,231,640.50

2. PROCEEDS FROM SALE OF ASSETS

3. OTHER RECEIPTS

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Sale of tender documents		47,000 .00	133,000 .00
Other Receipts Not Classified Elsewhere (specify)		-	-
Total		47,000 .00	133,000 .00

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4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	992,084.00	1,108,933.12
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	30,000.00	-
Employer contribution to NSSF	10,000.00	17,200.00
gratuity	-	51,745.00
Total	1,032,084.00	1,177,878.12

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	126,090.00
Office rent	127,500.00	552,500.00
Communication, supplies and services	-	-
Domestic travel and subsistence	40,305.00	-
Printing, advertising and information supplies & services	608,505.00	58,000.00
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	262,000.00	284,000.00
Committee allowance	2,372,300.00	1,686,100.00
Office and general supplies and services	850,116.00	626,132.00
Other operating expenses	73,211.00	146,616.31
Total	4,333,937.00	3,479,438.31

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
		RESTATED
Transfers to primary schools	12,425,909.00	2,225,707.00
Transfers to secondary schools	667,000.00	3,500,000.00
TOTAL	13,092,909.00	5,725,707.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
		RESTATED
Bursary -Secondary	2,056,186.00	6,570,000.00
Bursary -Tertiary	13,769,206.00	6,442,172.00
Bursary-Special schools	-	-
Mocks & CAT	2,576,381.00	-
water	-	-
Health	6,500,000.00	5,982,759.00
Electricity projects	-	-
Security	6,700,000.00	10,007,697.00
Roads	24,661,266.00	3,000,000.00
Sports	3,673,000.00	-
Other capital grants and transfer	11,542,309.90	4,425,895.00
Emergency Projects (specify)	50,000.00	3,056,769.00
Total	71,528,348.90	39,485,292.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Office furniture and fittings		-	405,975.00
Purchase of computers ,printers and other IT equipments		1,127,400.00	-
Total		1,127,400.00	405,975.00

10. A Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
<i>Equity Bank Digo Road Branch Mombasa</i>	460297599144	41,973,050.38	30,810,477.74
Total		41,973,050.38	30,810,477.74

11. Cash in Transit

Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
<i>A/E No. A825708 received in June 2016</i>		3,700,000.00	-
Total		3,700,000.00	-

13. BALANCES BROUGHT FORWARD

		2015 - 2016	2014 - 2015
		Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts		30,810,477.74	1,144,137. 11
Cash in hand		-	-
Imprest		-	-
Total		30,810,477.74	1,144,137. 11

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14. PRIOR YEAR ADJUSTMENTS

		2015 - 2016	2014 - 2015
Bank accounts		Kshs	Kshs
Funds returned to CDFC account for Reallocation		17,290,510.54	424,010.98
Imprest		-	-
		-	-
Total		17,290,510.54	424,010.98

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLES (See Annex 1)

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		340,000.00	-
TOTAL		340,000.00	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Senior management		-	-
Middle management		626,500.00	-
Unionisable employees		-	-
Others (specify)		-	-
		626,500.00	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2,015 d=a-c	Outstanding Balance 2,014	Comments
10. Office rent	510,000		170,000	340,000		
Sub-Total	510,000		170,000	340,000		
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
		a	b	c	d=a-c	2,014	
Middle Management							
4. Mdudu Bakari	j	534,598	Apr-14	352,926	181,672		
5. Eugene Omilo	j	449,782	Apr-14	297,134	152,648		
6. Mohamed Hussein	j	449,782	Apr-14	297,134	152,648		
7. Stella Matunda	j	174,415	February 2016	34,883	139,532		
Sub-Total		1,608,577		982,077	626,500		
Grand Total							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Amounts due to other Government entities							
1. Makupa primary library		2,000,000					
2. Tudor primary library		500,000					
3. Mbheni primary library		500,000					
4. Ronald ngala primary library		500,000					
5. Serani primary library		1,000,000					
Sub-Total		4,500,000					
Amounts due to other grants and other transfers							
6. Old town police booth		450,000		0			
7. Timboni feeder road		2,217,370		0			
8. Majengo police booth		650,000					
9. Tudor police booth		450,000					
Sub-Total		3,767,370					
Sub-Total							
Grand Total		8,267,370					

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER AS AT 30TH JUNE 2016

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Buildings and structures	0	
Transport equipment	176,320.00	176,320.00
ICT Equipment, Software and Other ICT Assets	1,482,910.00	355,510.00
Office furniture & fittings	556,148.00	556,148.00
Other Machinery and Equipment	135,000.00	135,000.00
Total	2,350,378.00	1,222,978.00

Region	County	Constituency	Asset Name/Description	Asset category	Asset No/Tag	Serial Number	Acquisition Date	Purchase Cost (Ksh)	Physical Location	Current Condition
COAST	MOMBASA	MVITA	OFFICE DESK	FURNITURE	CDF/10604/001	NONE	2006		CDF OFFICE	BROKEN
COAST	MOMBASA	MVITA	OFFICE DESK	FURNITURE	CDF/10604/002	NONE	2006		CDF OFFICE	BROKEN
COAST	MOMBASA	MVITA	OFFICE DESK	FURNITURE	CDF/10604/003	NONE	2006		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	NOTICE BOARD	FURNITURE	CDF/10604/004	NONE	2006		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	CASH BOX	FURNITURE	CDF/10604/005	NONE	2006		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	MONITOR, CPU,	EQUIPMENT	CDF/10604/006	64180-581-32J1, CN-OTG670-	2006		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	KEYBOARD, MOUSE	EQUIPMENT		70821-570-PT4H, CNOV7657-		81200		
COAST	MOMBASA	MVITA				37172-57E- 0620.528068934				
COAST	MOMBASA	MVITA	LPS	EQUIPMENT	CDF/10604/007	NONE	2006	7540	CDF OFFICE	NOT WORKING

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COAST	MOMBASA	MVITA	MONITOR, CPU,	EQUIPMENT	CDF/10604/008	64180-585-32HU, CN-OTC670-	2006	81200	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	KEYBOARD, MOUSE	EQUIPMENT		70821-57E-B2RX, CNOW7657-				
COAST	MOMBASA	MVITA				32172-57J-02RS				
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/009	NONE	2006	7540	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	CPU, KEYBOARD, MOUSE							
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/010	NONE	2006	85840	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	MONITOR, CPU,	EQUIPMENT	CDF/10604/011	CN-OW9598-64180-58J-32GW	2006		CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	KEYBOARD, MOUSE							
COAST	MOMBASA	MVITA	SYSTEM UNIT, KEYBOARD	EQUIPMENT	CDF/10604/012	0043-691-256-199	2006		CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	MOUSE							
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/013	AN6G02020	2006	7656	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	MONITOR, SYSTEM UNIT,	EQUIPMENT	CDF/10604/014	CNO-W9598-64180-572J-0BU	2006		CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	KEYBOARD, MOUSE					85840		
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/015	AN6G02017	2006	7656	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA	SAMSUNG PRINTER	EQUIPMENT	CDF/10604/016	KRKUJ9602669	2006	48720	CDF OFFICE	NOT WORKING
COAST	MOMBASA	MVITA				ASJ84YC90970				
COAST	MOMBASA	MVITA	HP LASER JET 1020 PRINTER	EQUIPMENT	CDF/10604/017	CNCKL67563	2006	18560	CDF OFFICE	LOST
COAST	MOMBASA	MVITA	HP OFFICE JET 4255	EQUIPMENT	CDF/10604/018	CN5SSG12XS	2006	17632	CDF OFFICE	LOST
COAST	MOMBASA	MVITA	INTERNET SERVER	EQUIPMENT	CDF/10604/019	WNJOU-50	2006	209960	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	MOTOR BIKE	EQUIPMENT	CDF/10604/020	F501035E501035	2006	88160	CDF OFFICE	POOR
COAST	MOMBASA	MVITA	MOTOR BIKE	EQUIPMENT	CDF/10604/021	F500999E500999	2006	88160	CDF OFFICE	POOR
COAST	MOMBASA	MVITA	HELMET	EQUIPMENT	CDF/10604/022	NONE	2006	2900	CDF OFFICE	LOST
COAST	MOMBASA	MVITA	HELMET	EQUIPMENT	CDF/10604/023	NONE	2006	2900	CDF OFFICE	LOST
COAST	MOMBASA	MVITA	LAPTOP	EQUIPMENT	CDF/10604/024	CND7100426	2007	47000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LAPTOP	EQUIPMENT	CDF/10604/025	CND71003W1	2007	47000	CDF OFFICE	GOOD

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COAST	MOMBASA	MVITA	CALCULATOR	EQUIPMENT	CDF/10604/026	DI-240	2008	2000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	PAPER PUNCH	EQUIPMENT	CDF/10604/027	DP-800	2009	1495	CDF OFFICE	POOR
COAST	MOMBASA	MVITA	STAPLER	EQUIPMENT	CDF/10604/028	HD-1224	2009	2495	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/029	CN-OU417N-64180-03M-04YU	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/030	3B1005X50973	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/031	CN-OU417N-64180-03V-0F5B	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/032	3B1005X50561	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/033	CNC951QHJ	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	UPS	EQUIPMENT	CDF/10604/034	40077600905	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LAPTOP	EQUIPMENT	CDF/10604/035	CNFC4351MD	2010	76450	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LAPTOP	EQUIPMENT	CDF/10604/036	7VZ0BL1	2010		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LAPTOP	EQUIPMENT	CDF/10604/037	5WZ0BL1	2010		CDF OFFICE	LOST
COAST	MOMBASA	MVITA	HP PRINTER	EQUIPMENT	CDF/10604/038	CNF9BCC11R	2011		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DIGITAL CAMERA	EQUIPMENT	CDF/10604/039	NONE	2011		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	HP LASER JET P2055 PRINTER	EQUIPMENT	CDF/10604/040	CNCG45966			CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	HARD DISK	EQUIPMENT	CDF/10604/041	NONE	2011		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	GAS CYLINDER		CDF/10604/042	NONE	2012		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	COOKER		CDF/10604/043	NONE	2012		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	EXECUTIVE TABLE	FURNITURE	CDF/10604/044	NONE	2014	59995	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	HIGH BACK EXEC. CHAIR	FURNITURE	CDF/10604/045	NONE	2014	30000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LOW BACK EXEC. CHAIR	FURNITURE	CDF/10604/046	NONE	2014	21000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LOW BACK EXEC. CHAIR	FURNITURE	CDF/10604/047	NONE	2014	21000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LOW BACK EXEC. CHAIR	FURNITURE	CDF/10604/048	NONE	2014	21000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	VISITOR'S CHAIR	FURNITURE	CDF/10604/049	NONE	2014	9995	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	VISITOR'S CHAIR	FURNITURE	CDF/10604/050	NONE	2014	9995	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LOW BACK EXEC. CHAIR	FURNITURE	CDF/10604/048	NONE	2014	21000	CDF OFFICE	GOOD

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COAST	MOMBASA	MVITA	CLERICAL DESK	FURNITURE	CDF/10604/052	NONE	2014	45995	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	4DRAWER STEEL CABINET	FURNITURE	CDF/10604/053	NONE	2014	23000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	4DRAWER STEEL CABINET	FURNITURE	CDF/10604/054	NONE	2014	43000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	4DRAWER STEEL CABINET	FURNITURE	CDF/10604/055	NONE	2014	43000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	4DRAWER STEEL CABINET	FURNITURE	CDF/10604/056	NONE	2014	43000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	4DRAWER STEEL CABINET	FURNITURE	CDF/10604/057	NONE	2014	43000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	LOCKABLE STEEL CABINET	FURNITURE	CDF/10604/058	NONE	2014	26000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/059	V9-0101HA	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/060	V9-0101FX	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/058	V9-0101FA	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/062	V9-0101H9	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/063	V9-0102PD	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	DESKTOP COMPUTER	EQUIPMENT	CDF/10604/064	V9-0102ME	2015	83000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	SMART TV 40"	EQUIPMENT	CDF/10604/065		2015	32000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	PRINTER	EQUIPMENT	CDF/10604/066		2015		CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	SUMSUNG FRIDGE	EQUIPMENT	CDF/10604/067		2015	91000	CDF OFFICE	GOOD
COAST	MOMBASA	MVITA	SCANNER	EQUIPMENT	CDF/10604/068		2014		CDF OFFICE	GOOD

