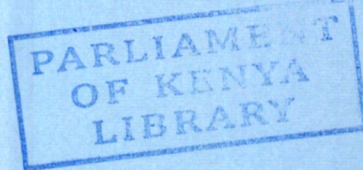
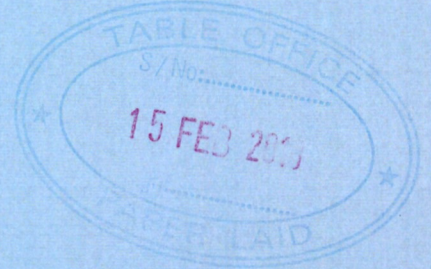


REPUBLIC OF KENYA



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

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





CONSTITUENCY DEVELOPMENT FUND- MWALA 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)

CONSTITUENCY DEVELOPMENT FUND – MWALA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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CONSTITUENCY DEVELOPMENT FUND - MWALA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2014. 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 specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Mwala 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 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Patrick Namwamba
3.	Accountant	Kisavi Raphael

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

1.	DANSON MUANGE	-CHAIRMAN
2.	EVANS OGWANKWA	-DCC
3.	DOMINIC MUTISO	-MEMBER
4.	CATHERINE KYALO	-MEMBER
5.	DOMITILLA MUOKA	-MEMBER
6.	MARY NZUKI	-MEMBER
7.	ATHANAS MBATHA	-MEMBER
8.	SAMMY NDIVO	-MEMBER
9.	PATRICK NAMWAMBA	-FAM

CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
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The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Mwala Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MWALA CDF Headquarters

Mwala CDF Office Building.
Along Kitui – Machakos Road.
P.O Box 858 Machakos.

CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

(f) MWALA CDF Contacts

Telephone: (254)
E-mail: mwala@cdf.go.ke
Website: www.mwalacdf.go.ke

(g) MWALA CDF Bankers

Kenya Commercial Bank
Masii Branch
A/C No: 1106340353
P.o Box 400-90101
Masii

(h) Independent Auditors

The 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

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

The CDFC wish to express gratitude over the continued support of the community through the CDF funding programme. The CDF kitty has seen a turnaround in development status of our region in many sectors of this region such as improvement in infrastructural developments, security of the region, education etc.

However, we feel it would be more accelerated if the disbursement of funding was done timely.


SIGN



CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
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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 a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Mwala CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on 30/03/
2017.



Fund Account Manager





Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwala Constituency set out on pages 6 to 24, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting 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 - Mwala 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Presentation and Accuracy of the Financial Statements

1.1 Comparative Figures

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

	2014/2015 Comparative Figures Ksh.	2014/2015 Audited Balances Kshs.	Variance Kshs.
Compensation of Employees	1,513,059	1,423,139	89,920
Use of Goods	4,562,086	835,586	3,726,500
Committee Expenses	-	3,726,500	(3,726,500)
Social security	-	89,920	(89,920)

However, contrary to the requirements of paragraph 1.5 of the IPSAS Cash Basis financial reporting framework, no disclosures have been made in the notes to the financial statements to the effect that the comparative information is restated. In addition, the nature of the errors and the respective amounts of the corrections have similarly not been disclosed.

1.2 Casting Errors

The following casting errors have been noted in respect of the financial statements and notes thereto:

	Financial Statements Balance Kshs.	Re-casted Balance Kshs.	Casting Difference Kshs.
• Statement of Cash flows			
-Increase in cash and cash equivalents	(19,095,844)	(19,101,340)	(5,496)

- **Summary Statement of Appropriation**

-Adjustments	53,027,081	49,003,258	4,023,823
-Final budget totals	99,927,081	95,903,258	4,023,823

- **Note 7**

-Other grants and other Payments	25,081,440	13,468,455	11,612,985
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No action has been taken to correct these casting errors.

1.3 Other Inaccuracies

The summary statement of appropriation reflects nil actual balance for transfers from the CDF Board while the statement of receipts and payments reflects an amount of Kshs.46,900,000 resulting in unexplained difference of Kshs.46,900,000. Further, the statement of receipts and payments reflects acquisition of assets figure of Kshs.374,500 for 2015/2016 and Kshs.1,446,000 for 2014/2015. However, the summary of fixed assets register at Annex 4 reflects nil balance for the two financial years.

1.4 Unexplained Adjustment

The statement of assets and the cash flow statement reflects unexplained prior-year adjustment of Kshs.4,023,823. Further, contrary to paragraph 1.5 of IPSAS Cash Basis financial reporting framework, the nature and amount of the error corrected have not been disclosed.

Adverse Opinion

In my opinion, because of the significance of matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund – Mwala 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 does not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1. Budgetary Control and Performance

1.1 Budget Performance

During the year under review, Mwala Constituency Fund Management incurred expenditure totalling Kshs.70,025,162 on various items against an approved budget of Kshs.95,903,258 or approximately 73% of the budget resulting in an under expenditure of Kshs.25,878,096 as shown below:

Item	Approved Budget (Ksh)	Actual Expenditure (Ksh)	Budget Utilization Difference (Ksh)	% of Utilisation
Compensation of Employees	1,740,131	1,358,321	381,810	78
Use of goods and services	3,322,186	2,820,212	501,974	85
Transfers to Other Government Units	53,149,448	40,390,690	12,758,758	76
Other grants and transfers	36,900,000	25,081,440	11,818,560	68
Acquisition of Assets	791,493	374,500	416,993	47
TOTAL	95,903,258	70,025,162	25,878,096	73

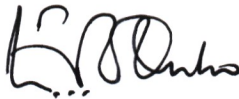
The under expenditure is an indication of funds not utilized and approved programs not implemented. The approved budget did not, therefore, wholly meet the intended objectives of improving delivery of services to the residents of Mwala Constituency.

1.2 Project Verification

The following observations have been made regarding nine projects listed below:

Institution	Project	Budget Kshs	Disbursement Kshs	Status
Mbaikini Pri School	RENOVATION OF 2 CLASS ROOMS	400,000	400,000	Complete
Syathani Pri School	BUILDING OF 2 TOILETS	300,000	300,000	Complete
Kaliambeu Pri School	1 CLASS ROOM	500,000	500,000	40% Complete
Kyamatula Pri School	1 CLASS ROOM	600,000	600,000	30% Complete
Kithuya Pri School	RENOVATION OF 4 CLASS ROOMS & GATE	600,000	600,000	Complete
Mukuyuni Sec School	BUILDING of 1 CLASS ROOM	600,000	600,000	30% Complete
Musaalani Sec School	1 CLASS ROOM	600,000	600,000	40% Complete
Mbaikini Sec School	1 CLASS ROOM	700,000	700,000	30% Complete
Kitile Sec School	1 CLASS ROOM	700,000	700,000	30% Complete

Out of the nine projects verified, three projects costing Kshs.1,300,000 were complete while the remaining six budgeted at Kshs.3,700,000 had not been completed despite the budget having been disbursed in whole. Consequently, the constituents did not get value-for-money for the seven projects totalling Kshs.3,700,000 that were not completed during the year.



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

Nairobi.


13 November 2017

CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	46,900,000	49,654,995
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		46,900,000	49,654,995
PAYMENTS			
Compensation of Employees	4	1,358,321	1,513,059
Use of goods and services	5	2,820,212	4,562,086
Transfers to Other Government Units	6	40,390,690	8,300,000
Other grants and transfers	7	25,081,440	31,448,323
Acquisition of Assets	8	374,500	1,446,000
Other Payments		-	-
TOTAL PAYMENTS		70,025,162	47,269,468
SURPLUS/DEFICIT		(23,125,162)	2,385,527

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwala CDF financial statements were approved on 30/03/2017 and signed by:


 Chairman - CDFC




 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016


V. STATEMENT OF ASSETS

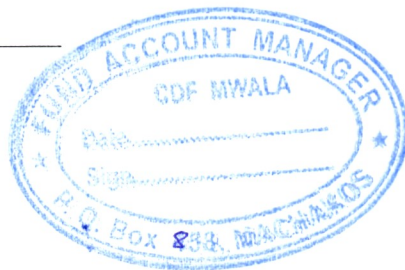
	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	29,725,414	49,003,258
Cash Balances (cash at hand)	10B	182,000	-
Outstanding Imprests	10C	-	-
TOTAL FINANCIAL ASSETS		29,907,414	49,003,258


REPRESENTED BY

Fund balance b/fwd	11	49,003,258	46,617,731
Surplus/Deficit for the year		(23,119,667)	2,385,527
Prior year adjustments	12	4,023,823	-
NET FINANCIAL POSITION		29,907,414	49,003,258

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwala CDF financial statements were approved on 30/03/2017 and signed by:


 Chairman - CDFC





 Fund Account Manager


CONSTITUENCY DEVELOPMENT FUND- MWALA CONSTITUENCY
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 For the year ended June 30, 2016

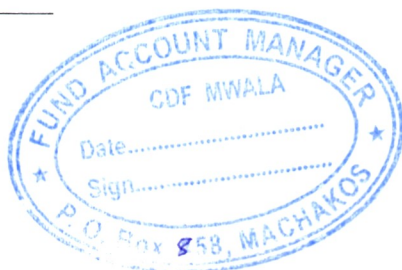
VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	46,900,000	49,654,995
Other Receipts	3	-	-
		46,900,000	49,654,995
Payments for operating expenses			
Compensation of Employees	4	1,358,321	1,513,059
Use of goods and services	5	2,820,212	4,562,086
Transfers to Other Government Units	6	40,390,690	8,300,000
Other grants and transfers	7	25,081,440	31,448,323
Other Payments		-	-
		69,650,663	45,823,468
Adjusted for:			
Adjustments during the year		4,023,823	-
			3,831,527
Net cash flow from operating activities		(18,726,840)	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(374,500)	1,446,000
Net cash flows from Investing Activities		(374,500)	(1,446,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(19,095,844)	2,385,527
Cash and cash equivalent at BEGINNING of the year	11	49,003,258	46,617,731
Cash and cash equivalent at END of the year	10a	29,907,414	49,003,258

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mwala CDF financial statements were approved on 30/03/2017 and signed by:


 Chairman CDFC


 Fund Account Manager




CONSTITUENCIES DEVELOPMENT FUND MWALA 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 a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	46,900,000	49,003,258	95,903,258			
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	1,720,131	20,000	1,740,131	1,358,321	381,810	78%
Use of goods and services	3,292,186	30,000	3,322,186	2,820,212	501,974	85%
Transfers to Other Government Units	28,149,448	25,000,000	53,149,448	40,390,690	12,758,758	76%
Other grants and transfers	13,000,000	23,900,000	36,900,000	25,081,440	11,818,560	68%
Acquisition of Assets	738,235	53,258	791,493	374,500	416,993	47%
Other Payments	-					0%
TOTALS	46,900,000	53,027,081	99,927,081	70,025,162	29,901,919	70%

The MWALA CDF financial statements were approved on 30/03/2017 and signed by:


 Chairman 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 CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – MWALA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
	2014/2015/1337	7,900,000	39,154,995
	2014/2015/504	39,000,000	10,000,000
			500,000
TOTAL		46,900,000	49,654,995

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

CONSTITUENCIES DEVELOPMENT FUND – MWALA CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,266,621	1,371,314
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	9,300
Leave allowance	-	-
Gratuity	-	42,525
Employer contribution to NSSF	28,000	
Employer Contribution to NHIF	63,700	89,920
Total	1,358,321	1,513,059

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 – 2015
	Kshs	Kshs
Utilities, supplies and services	72,767	92,532
Communication, supplies and services	10,062	6,960
Domestic Travel	27,840	11,500
Printing, advertising and information supplies & services	-	-
Fuel & Lubricants	67,000	120,000
Training expenses	-	-
Hospitality supplies and services	28,285	433,139
Insurance costs	256,690	-
Specialized materials and services	-	-
Office and general supplies and services	214,924	83,545
Other operating expenses	-	80,100
Routine maintenance – vehicles and other transport equipment	106,544	7,810
Routine maintenance – other assets	-	-
Committee allowances	1,183,600	2,696,500
Other committee expenses	852,500	1,030,000
Total	2,820,212	4,562,086

TOTAL

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	20,337,931	2,050,000
Transfers to secondary schools (see attached list)	14,750,000	4,850,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	5,302,759	1,400,000
-TOTAL	40,390,690	8,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014- 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	-	210,000
Bursary – tertiary institutions (see attached list)	-	3,894,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	2,694,650	1,758,657
Water projects (see attached list)	4,503,423	8,375,000
Agriculture projects (see attached list)	1,500,000	5,700,000
Electricity projects (see attached list)	-	-
Security projects (see attached list)	1,200,000	1,742,000
Roads projects (see attached list)	1,100,000	7,100,000
Sports projects (see attached list)	-	1,000,000
Emergency projects (see attached list)	1,170,382	1,568,666
Other Projects (see attached list)	1,300,000	100,000
Total	25,081,440	31,448,323

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	374,500	1,446,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	374,500	1,446,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
KENYA COMMERCIAL BANK -- MASII (1106340353)	29,725,414	49,003,258
	-	-
	-	-
	-	-
	29,725,414	49,003,258

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2015 - 2016 Kshs	2014 – 2015 Kshs
Location 1		
Location 2	182,000	
Location 3		
Other Locations (specify)		
Total	182,000	

10C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	49,003,258	46,617,731
Cash in hand		
Imprest	-	-
Total	49,003,258	46,617,731

12. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	1,872,192	-
Cash in hand	-	-
Imprest	2,151,631	-
Total	4,023,823	-

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13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

13.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

13.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2015	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
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 2016	Outstanding Balance 2015	Comments
		A	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2015	Comments
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		