

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

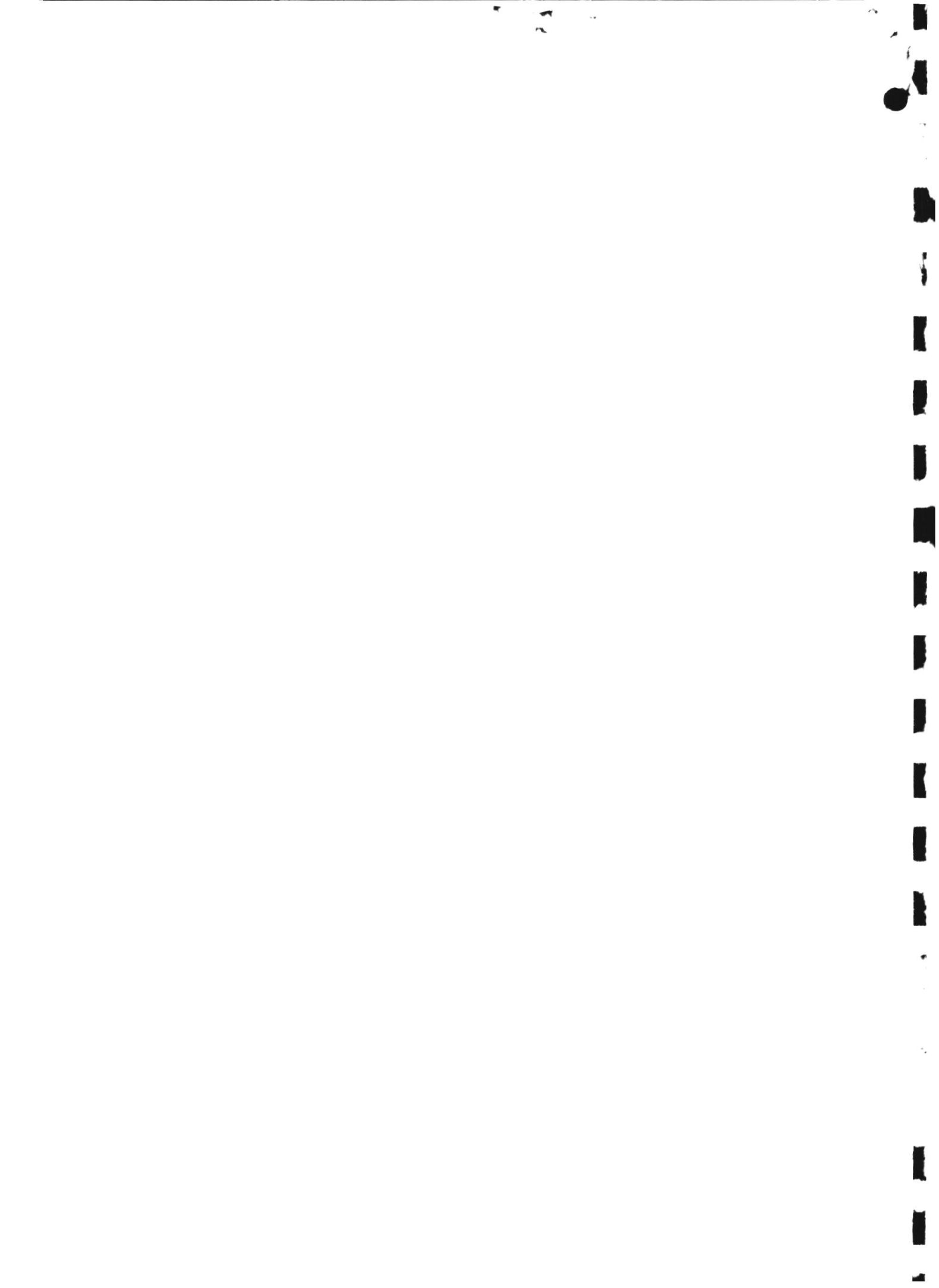


*PAPER LAID*  
*By the leader of*  
*majority party*  
*on 4.10.2016*  
*[Signature]*



**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**WEST MUGIRANGO CONSTITUENCY**

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





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**CONSTITUENCIES DEVELOPMENT FUND – WEST MUGIRANGO**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

Symbol 'a' is defined.  
Symbol 'b' is not defined.

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## **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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b>      | <b>Name</b>        |
|------------|-------------------------|--------------------|
| 1.         | Chief Executive Officer | <b>Yusuf Mbuno</b> |
| 2.         | Fund Account Manager    | <b>Edwin Lecha</b> |
| 3.         | District Accountant     | <b>Milka Odeny</b> |

### **(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

| <b>NO.</b> | <b>NAME</b>                | <b>POSITION IN THE COMMITTEE</b>        |
|------------|----------------------------|---|
| 1.         | Peter Osero Asande         | Chairman                                |
| 2.         | Deputy County Commissioner | National Government Official.<br>Member |
| 3.         | Fund Account Manager       | Ex-Officio                              |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

|     |                        |             |
|-----|------------------------|-------------|
|     |                        | (Secretary) |
| 4.  | Peter Ocharo           | Member      |
| 5.  | Stephen Monda Ooko     | Member      |
| 6.  | Lilian Kwamboka Mogaka | Member      |
| 7.  | Milka Mogere Araka     | Member      |
| 8.  | Esther Banchiri Barake | Member      |
| 9.  | Esther Moraa           | Member      |
| 10. | George Odhiambo Olwal  | Member      |

**(e) Entity Headquarters**

P.O. Box 425-40200  
 Nyamira County Council Offices  
 Opp Nyamira Bus Stage  
 Nyamira, Kenya.

**(f) Entity Contacts**

Telephone: (254) 714 836 279  
 E-mail: westmugirango@cdf.go.ke  
 Website: www.cdf.go.ke

**(g) Entity Bankers**

1. Kenya Commercial Bank  
 Nyamira Branch  
 Ac No. 1103318764  
 P.o Box 528  
 Nyamira...

**(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

**11. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPEMENY COMMITTEE(CDFC)**

West Mugirango Constituency Development Committee received Kshs 149,764,714.50 during financial year 2014/2015. The Constituency had an opening balance of Kshs 28,451,490.00 for the year as per the cash book records. The CDFC did its best to implement projects as per approved budgets which included projects for Financial year 2012/2013, 2013/2014 and 2014/2015. We were able to implement projects to the tune of Kshs 147,045,415.90 ranging from schools, youth polytechnics, bursary, purchase of constituency Motor Vehicle, water, roads, health centres among others.

The implemented projects have had a major impact on the community. Over Four Thousand college and university students have benefited from bursary. The CDFC was able to oversee completion of six health centers which have greatly improved health care. Fourty classrooms were completed and renovated during the financial period and close to Fifty others are on-going. Funds disbursed to Tea Buying Centres have helped improve services at the centres. Feeder roads in the constituency have been opened and rehabilitated hence easing transport. Protection of water springs has also helped in improving clean water supply. Projects that had stalled such as a multi-Purpose hall at Nyamira Technical School and Igena-Itambe Health Centre are now on couse to completion. The Constituency now boasts of a new Constituency Motor Vehicle among other achievements.

We have noted an increase in project Implementation Committees due to increased projects which may call for an increase in their training and monitoring of projects funds. The CDFC have also indicated that facilitation given to them is low as per the economic times and have been agitating for an increase of the same.

  
.....Date..... 30-06-015  
**Peter Asande**  
**Chairman - CDFC**

### **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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *CDF* financial statements were approved and signed on 20<sup>th</sup> July 2015.

  
**Peter Asande**  
**Chairman - CDFC**

  
**Edwin Lecha**  
**Fund Account Manager**





# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015**

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - West Mugirango Constituency set out on pages 6 to 27, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows 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 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(7) 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 judgement, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

## **Basis for Qualified Opinion**

### **1. Summary Statement of Appropriation**

The final total budget is indicated as Kshs. 240,769,997 which differs from the approved budget figure of Kshs.117,760,046 as per the National Government Constituency Development Board records. The statement does not also include the budgeted and actual receipts.

From the foregoing, the accuracy of the financial statements of the Fund for the year ended 30 June 2015 could not be confirmed.

### **2. Financial Assets**

The total financial assets as at 30 June 2015 indicates Kshs.48,238,706. This comprises of bank balances amounting to Kshs.28,451,490 and outstanding imprests of Kshs.19,787,216. The following were noted:

#### **2.1 Bank Balances**

Included in the bank balances of Kshs.28,451,490 are unrepresented cheques totaling Kshs.20,005,812 out of which Kshs.459,509 worth of cheques were more than six months old and had become stale. These cheques had neither been replaced nor reversed in the cash book.

In addition, the bank reconciliation as at 30 June 2015, includes receipts amounting to Kshs.2,610,747 details of which have not been provided by management for audit review.

#### **2.2 Outstanding Imprests**

Included in the total financial assets as at 30 June 2015 are outstanding imprests totaling to Kshs.19,787,216 which contravened the regulations governing issuance and surrender of imprests that had not been surrendered or accounted for by the end of the year. In addition, management has not provided a list of officers with outstanding imprests. Note

no. 10 to the accounts does not also support the outstanding imprest figure of Kshs.19,787,216.

Under the circumstances, the accuracy of the cash and cash equivalents figure of Kshs. 48,238,706 as at 30 June 2015 could not be confirmed.

### 3. Other Grants and Transfers

The statement of receipts and payments indicates other grants and transfers as Kshs.62,461,104 for the year ended 30 June 2015. However, adjustments totaling Kshs.7,232,269 included in the above figure have not been supported with approved journal vouchers and relevant documents. Further, the items that make up other grants and transfers as per no. 6 to the accounts total Kshs.61,461,104 and not Kshs.62,461,104 as indicated.

From the foregoing, the accuracy of other grants and transfers figure of Kshs.62,461,104 could not be confirmed.

### 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 - West Mugirango 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 Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.

### Other Matter

#### 1. Budget Performance Analysis

The comparison of budget amount and actual amounts for the year under review are as shown below:

| Item                     | Budget      | Actual      | Variance    |   |
|--------------------------|-------------|-------------|-------------|---|
|                          | Kshs        | Kshs        | Kshs        | % |
| <b>Receipts</b>          |             |             |             |   |
| Transfers from CDF board | 117,760,046 | 149,764,716 | -32,004,670 |   |

| Item  | Budget<br>(a)<br>(Kshs) | Actual<br>(b)<br>(Kshs) | Variation<br>(a-b)<br>(Kshs) | Level of<br>Absorption<br>(b/a) % |
|---|-------------------------|-------------------------|------------------------------|-----------------------------------|
| Employees' salaries                           | 1,723,040               | 1,609,568               | 113,472                      | 93%                               |
| Goods and services                            | 3,238,955               | 6,930,977               | -3,692,022                   | 214%                              |
| Purchase of furniture and<br>office equipment | 500,000                 | -                       |                              |                                   |
| NSSF  | 28,800                  | 35,840                  | -7,040                       | 124%                              |
| Committee allowances                          | 5,273,205               | 8,917,070               | -3,643,865                   | 169%                              |
| Strategic plan                                | 1,200,000               | -                       |                              |                                   |
| Constituency audit                            | 500,000                 | -                       |                              |                                   |
| Emergency fund                                | 5,400,259               | 12,651,048              | -7,250,789                   | 234%                              |
| Sports  | 500,000                 | 1,490,000               | -990,000                     | 298%                              |
| Bursary - secondary                           | 2,000,000               | 1,000,000               | 1,000,000                    | 50%                               |
| Bursary - tertiary                            | 7,500,000               | 10,025,047              | -2,525,047                   | 134%                              |
| Mocks/CATs                                    | 500,000                 | -                       |                              |                                   |
| Transfers to primary<br>schools               | 18,250,000              | 27,950,000              | -9,700,000                   | 153%                              |
| Transfers to secondary<br>schools             | 15,800,000              | 23,600,000              | -7,800,000                   | 149%                              |
| Transfers to tertiary                         | 2,500,000               | 3,476,055               | -976,055                     | 139%                              |
| Transfers to health                           | 4,300,000               | 7,100,000               | -2,800,000                   | 165%                              |
| water projects                                | 8,800,000               | 2,400,000               | 6,400,000                    | 27%                               |
| Roads and bridges                             | 16,200,000              | 22,999,222              | -6,799,222                   | 142%                              |
| Security                                      | 1,400,000               | 2,000,000               | -600,000                     | 143%                              |
| Purchase of vehicle                           | 1,500,000               | 4,964,800               | -3,464,800                   | 331%                              |
| Environment                                   | 400,000                 | 400,000                 | 0                            | 100%                              |
| Electricity                                   | 4,000,000               | 1,600,000               | 2,400,000                    | 40%                               |
| Agriculture                                   | 5,745,787               | 7,895,787               | -2,150,000                   | 137%                              |
| CDF office                                    | 10,500,000              | -                       |                              |                                   |
|   | <b>117,760,046</b>      | <b>147,045,414</b>      | <b>-29,285,368</b>           | <b>125%</b>                       |

The actual total payments exceeded the budget amounts because part of the funds not utilized in the previous year was disbursed to projects in the current year.

## 2. Revenue

The Constituency Development Fund received Kshs. 149,764,715 against a budgeted amount of Kshs. 117,760,046.

The funds were disbursed as follows:

| Date         | Disbursements for | Amount Kshs.          |
|--------------|-------------------|-----------------------|
| 28-Aug-14    | 2012/2013         | 24,535,867.50         |
| 9-Oct-14     | 2013/2014         | 17,629,023.00         |
| 12-May-15    | 2014/2015         | 29,940,011.50         |
| 14-Apr-15    | 2014/2015         | 29,940,011.50         |
| 11-Feb-15    | 2013/2014         | 41,488,923.00         |
| 17-Oct-14    | 2013/2014         | 6,230,878.00          |
| <b>TOTAL</b> |                   | <b>149,764,714.50</b> |

From the above table, it is evident that funds are not normally disbursed on time. During the year, there were receipts relating to the 2012/2013 and 2013/2014 financial years.

The CDF board should ensure funds are released on time to ensure all projects are funded by the end of the year.

### 3. Projects

#### 3.1 Nyaigesa Youth Polytechnic

The project proposal for the 2014/2015 financial year had approved a disbursement of Kshs. 800,000 for completion of a hall, walling, roofing and electrical works at Nyaigesa Youth polytechnic. A field inspection of the project shows that the structure has been constructed up to the lintel level. However, it was visible that the work was not done up to standard. The ring beams and the lintel was not filled compact with mortar. The building appears very weak and a possibility that it may not carry the roof once it is completed. There are no records from the clerks of works or even inspector of buildings to show that supervision was being done as required.

#### 3.2 St. Teresa (Bugo) Secondary School

The project proposal for the 2014/2015 financial year had approved a disbursement of Kshs. 800,000 for completion of 3 classrooms i.e. the plastering, painting and electrical works at Teresa secondary school. The funds were disbursed to the project management committee during the year as had been proposed. A review of the project implementation status report had indicated that plastering and painting was in progress at 80% completion.

Our visit to the site revealed that two (2) classrooms have been completed and are in use. However, a third one is yet to be completed due to lack of funds. It was observed that the two completed classrooms have been fitted with flush doors instead of metal doors at a

cost of Kshs. 10,000 each which appears to be on the higher side. The necessary expenditure records to show how funds were used have not been availed for audit review.

### **3.3 Unaccounted for Environment Funds**

A total of Kshs. 400,000 was disbursed to five (5) schools at the rate of Kshs. 80,000 each. The funds were for the purchase and planting of tree seedlings in the selected schools. Our field inspection to one of the schools - St Charles Lwanga – Nyansabakwa Secondary School on 16.01.2016 revealed that no tree seedlings were planted despite the management of the school having acknowledged receipt of the funds. In the circumstances, the effective use of the Kshs 400,000 transferred to the schools could not be confirmed.

### **3.4 Electricity Installation**

A contractor, Samnic General Construction and General Supplies Ltd was paid Kshs. 1,600,000 on 22.12.2014 for wiring and installation of electricity in 4 primary schools and one secondary school in the constituency. The documents on how the tender was advertised, evaluated and awarded were not availed. Furthermore our visit to one of the primary schools on 17.01.2016 (Gianchore Primary School) revealed that no work had been done in the school. From the foregoing, we could not confirm that the Kshs. 1,600,000 paid out for the said works has not been accounted.

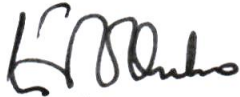
## **4. Purchase of a motor vehicle**

During the year, West Mugirango Constituency Development Fund acquired a motor vehicle from Toyota Kenya for Kshs. 4,964,800. The following anomalies were noted from the purchase:

- i) The local purchase order (LPO) was done before the quotations were received and evaluated. The LPO is dated 24/11/2014 while the quotation from Toyota Kenya is dated 26/11/2014. The tender committee meeting approving the purchase was held on 26/11/2015.
- ii) The Fund relied on prices quoted on a letter of acceptance to Toyota Kenya from Supplies branch – Ministry of Land, Housing and Urban Development dated 14/11/2014. The contract between the Ministry and Toyota Kenya had not been signed.
- iii) The Fund's tender committee selected Toyota Kenya's land cruiser pick-up without giving other possible suppliers a chance to quote for similar vehicle. Thus a clear bias for Toyota Kenya.

From the foregoing, the Fund did not comply with the Public Procurement and Disposal Act 2006, regulations and requirements in the purchase of the vehicle.

My opinion is not qualified in respect of these matters.



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

**Nairobi**


**07 September 2016**

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

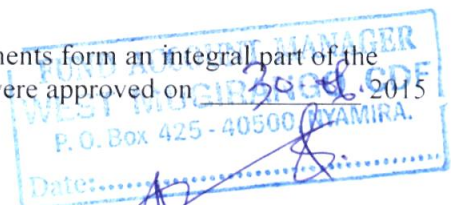
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2014-2015             | 2013-2014             |
|---|------|-----------------------|-----------------------|
|   |      | Kshs                  | Kshs                  |
| <b>RECEIPTS</b>                           |      |                       |                       |
| Transfers from CDF board-AIEs' Received   | 1    | 149,764,714.50        | 187,665,967.00        |
| <b>TOTAL RECEIPTS</b>                     |      | <b>149,764,714.50</b> | <b>187,665,967.00</b> |
| <b>PAYMENTS</b>                           |      |                       |                       |
| Compensation of Employees                 | 2    | 1,609,568.50          | 2,309,497.00          |
| Use of goods and services                 | 3    | 6,930,977.70          | 2,291,233.60          |
| Committee meeting allowances and Expenses | 4    | 8,917,070.00          | 6,492,500.00          |
| Transfers to Other Government Units       | 5    | 62,126,055.00         | 63,842,857.00         |
| Other grants and transfers                | 6    | 62,461,104.70         | 86,963,283.00         |
| Social Security Benefits                  | 7    | 35,840.00             | 20,400.00             |
| Acquisition of Assets                     | 8    | 4,964,800.00          | 14,005.00             |
| <b>TOTAL PAYMENTS</b>                     |      | <b>147,045,415.90</b> | <b>161,933,775.60</b> |
| <b>SURPLUS/DEFICIT</b>                    |      | <b>2,719,298.60</b>   | <b>25,732,191.40</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The West Mugirango CDF financial statements were approved on 30<sup>th</sup> June 2015 and signed by:

  
**Peter Asande**  
**Chairman - CDFC**

  
**Edwin Lecha**  
**Fund Account Manager**




**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

|   | Note | 2014-2015     | 2013-2014     |
|---|------|---------------|---------------|
|   |      | Kshs          | Kshs          |
| <b>FINANCIAL ASSETS</b>   |      |               |               |
| <b>Cash and Cash Equivalents</b>                                |      |               |               |
| Bank Balances ( as per the cash book)                           | 9    | 28,451,490.00 | 23,159,243.00 |
| Bal b/f and Outstanding Imprests                                | 10   | 19,787,216.60 | 22,360,165.00 |
|   |      |               | -             |
| <b>TOTAL FINANCIAL ASSETS</b>                                   |      | 48,238,706.60 | 45,519,408.00 |
| <b>REPRESENTED BY</b>   |      |               |               |
| Fund balance b/fwd 1st July...                                  | 11   | 45,519,408.00 | 19,787,216.60 |
| Surplus/Defict for the year ( from stm of receipt & expenditure |      | 2,719,298.60  | 25,732,191.40 |
| Sub-Total   |      | 48,238,706.60 | 45,519,408.00 |
| <b>NET LIABILITIES</b>  |      | -             | -             |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The West Mugirango CDF financial statements were approved on 30.06.2015 and signed by:

  
**Peter Asande**  
 Chairman - CDFC

  
**Edwin Lecha**  
 Fund Account Manager

**FUND ACCOUNT MANAGER**  
**WEST MUGIRANGO CDF**  
 P.O. Box 425 - 40500, NYAMIRA.  
 Date:.....

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

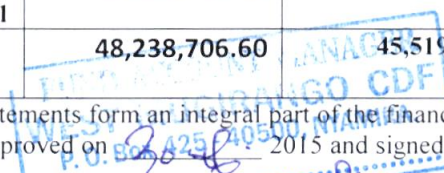
**V. CASH FLOW STATEMENT**

|  | Note | 2014-2015             | 2013-2014             |
|--|------|-----------------------|-----------------------|
|  |      | Kshs                  | Kshs                  |
| <b>RECEIPTS</b>  |      |                       |                       |
| Transfers from CDF board-AIEs' Received                  | 1    | 149,764,714.50        | 187,665,967.00        |
| Proceeds from Sale of Assets                             | 2    | -                     | -                     |
| Other Receipts   | 3    | -                     | -                     |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>149,764,714.50</b> | <b>187,665,967.00</b> |
| <b>PAYMENTS</b>  |      |                       |                       |
| Compensation of Employees                                | 4    | 1,609,568.50          | 2,309,497.00          |
| Use of goods and services                                | 5    | 6,930,977.70          | 2,291,233.60          |
| Committee meeting allowances                             | 6    | 8,917,070.00          | 6,492,500.00          |
| Transfers to Other Government Units                      | 7    | 62,126,055.00         | 63,842,857.00         |
| Other grants and transfers                               | 8    | 62,461,104.70         | 86,963,283.00         |
| Social Security Benefits                                 | 9    | 35,840.00             | 20,400.00             |
| <b>TOTAL PAYMENTS</b>                                    |      | <b>142,080,615.90</b> | <b>161,919,770.60</b> |
| <b>Net cashflow from operating activities(C9-C21)</b>    |      | <b>7,684,098.60</b>   | <b>25,746,196.40</b>  |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |      |                       |                       |
| Acquisition of Assets                                    | 10   | 4,964,800.00          | 14,005.00             |
| <b>Net cash flows from Investing Activities( 3-12)</b>   |      | <b>4,964,800.00</b>   | <b>14,005.00</b>      |
| <b>CASHFLOW FROM FINANCING ACTIVITIES</b>                |      |                       |                       |
| <b>Net cash flow from financing activities</b>           |      | <b>-</b>              | <b>-</b>              |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |      | <b>2,719,298.60</b>   | <b>25,732,191.40</b>  |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | 11   | <b>45,519,408.00</b>  | <b>19,787,216.60</b>  |
| <b>Cash and cash equivalent at END of the year</b>       |      | <b>48,238,706.60</b>  | <b>45,519,408.00</b>  |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The West Mugirango CDF financial statements were approved on 30/6/2015 and signed by:

Peter Asande  
Chairman - CDFC

Edwin Decha  
Fund Account Manager



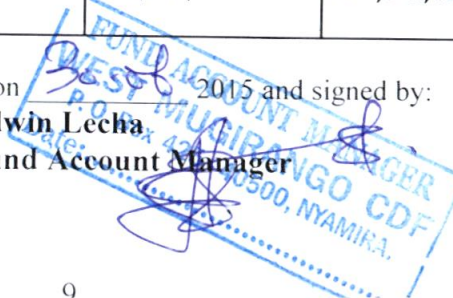
Reports and Financial Statements  
For the year ended June 30, 2015

VI: SUMMARY STATEMENT OF APPROPRIATION

| Revenue/Expense Item                | Original Budget       | Adjustments | Final Budget          | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|-------------------------------------|-----------------------|-------------|-----------------------|----------------------------|-------------------------------|---|
|                                     | a                     | b           | c=a+b                 | d                          | e=d-c                         | f=d/c %                                     |
| Compensation of Employees           | 1,700,000.00          |             | 1,700,000.00          | 1,609,568.50               | -90431.5                      | 94.6805                                     |
| Use of goods and services           | 7,000,000.00          |             | 7,000,000.00          | 6,930,977.70               | -69022.3                      | 99.01396714                                 |
| Committee Members Expenses          | 9,000,000.00          |             | 9,000,000.00          | 8,917,070.00               | -82930                        | 99.07855556                                 |
| Transfers to Other Government Units | 94,426,055.00         |             | 94,426,055.00         | 62,126,055.00              | -32300000                     | 65.79333956                                 |
| Other grants and transfers          | 92,090,942.00         |             | 92,090,942.00         | 62,461,104.70              | -29629837.3                   | 67.82545964                                 |
| Social Security Benefits            | 53,000.00             |             | 53,000.00             | 35,840.00                  | -17160                        | 67.62264151                                 |
| Acquisition of Assets               | 36,500,000.00         |             | 36,500,000.00         | 4,964,800.00               | -31535200                     | 13.60219178                                 |
| Other Payments                      | -                     |             | 0                     | -                          | 0                             | 0   |
| <b>TOTALS</b>                       | <b>240,769,997.00</b> | <b>-</b>    | <b>240,769,997.00</b> | <b>147,045,415.90</b>      | <b>(93,724,581.10)</b>        | <b>507.62</b>                               |

The West Mugirango CDF financial statements were approved on 2015 and signed by:  
**Peter Asande**  
 Chairman - CDEC

**Edwin Lecha**  
 Fund Account Manager




**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
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**IV. TRIAL BALANCE AS AT 30TH JUNE 2015**

|  |                                     | 2014-2015             | 2013-2014             |
|--|-------------------------------------|-----------------------|-----------------------|
|  |                                     | Kshs                  | Kshs                  |
|  |                                     | DR                    | CR                    |
| <b>Cash and Cash Equivalents</b>       |                                     |                       |                       |
|  | Bank Balances                       | 28,451,490.00         |                       |
|  | Outstanding Imprest                 | 700,000.00            |                       |
| <b>TOTAL Cash and Cash Equivalents</b> |                                     | <b>29,151,490.00</b>  |                       |
| <b>PAYMENTS</b>                        |                                     |                       |                       |
|  | Compensation of Employees           | 1,609,568.50          |                       |
|  | Use of goods and services           | 6,930,977.70          |                       |
|  | Committee meeting allowances        | 8,917,070.00          |                       |
|  | Transfers to Other Government Units | 62,126,055.00         |                       |
|  | Other grants and transfers          | 62,461,104.70         |                       |
|  | Social Security Benefits            | 35,840.00             |                       |
|  | Acquisition of Assets               | 4,964,800.00          |                       |
| <b>TOTAL PAYMENTS</b>                  |                                     | <b>147,045,415.90</b> |                       |
| <b>RECEIPTS</b>                        |                                     |                       |                       |
|  | Transfers from The Board            |                       | 149,764,714.50        |
|  | Fund Balance B/f                    | 19,087,216.60         | 45,519,408.00         |
| <b>TOTAL</b>                           |                                     | <b>195,284,122.50</b> | <b>195,284,122.50</b> |

The West Mugirango CDF financial statements were approved on 30th June 2015 and signed by:

  
**Peter Asande**  
 Chairman - CDFC



  
**Edwin Lecha**  
 Fund Account Manager

## **VI. 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. 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**

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

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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.



## CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2015

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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) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

**h) 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.

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2015

**VII. NOTES TO THE FINANCIAL STATEMENTS**

| GFS CODES |                                   |                    |                       |                       |  |
|-----------|-----------------------------------|--------------------|-----------------------|-----------------------|--|
| 1330400   | <b>1 TRANSFERS FROM CDF BOARD</b> |                    |                       |                       |  |
|           |                                   | <b>Description</b> | <b>2014 - 2015</b>    | <b>2013 - 2014</b>    |  |
|           |                                   |                    | <b>Kshs</b>           | <b>Kshs</b>           |  |
| 1330407   | Normal Allocation                 | AIE NO...A709803   |                       | 37,493,242.50         |  |
|           |                                   | AIE NO.....A709853 |                       | 39,493,242.00         |  |
|           |                                   | AIE No. A709849    |                       | 73,607,602.50         |  |
|           |                                   | AIE NO.....        |                       | 1,000,000.00          |  |
|           |                                   | AIE NO.....        |                       | 1,000,000.00          |  |
|           |                                   | AIE NO.....        |                       | 17,629,023.00         |  |
| 1330408   | Conditional grants                | AIE NO.....A709816 |                       | 17,442,857.00         |  |
| 1330407   | Normal Allocation                 | A750257            | 24,535,867.50         |                       |  |
|           |                                   | A750265            | 17,629,023.00         |                       |  |
|           |                                   | A750403            | 6,230,878.00          |                       |  |
|           |                                   | A759647            | 41,488,923.00         |                       |  |
|           |                                   | A796945            | 29,940,011.50         |                       |  |
|           |                                   | A797134            | 29,940,011.50         |                       |  |
|           |                                   | <b>TOTAL</b>       | <b>149,764,714.50</b> | <b>187,665,967.00</b> |  |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

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| 2110000 | 2 COMPENSATION<br>OF EMPLOYEES |   | 2014 - 2015         | 2013 - 2014         |  |
|---------|--------------------------------|---|---------------------|---------------------|--|
|         |                                |   | Kshs                | Kshs                |  |
| 2110201 |                                | Basic wages of contractual employees(gross)       | 1,324,969           | 2,059,497.00        |  |
| 2110202 |                                | Basic wages of casual labour                      | 125,000.00          | 250,000.00          |  |
|         |                                | <b>Personal allowances paid as part of salary</b> |                     |                     |  |
| 2110301 |                                | House allowance                                   | 159,600.00          | -                   |  |
| 2110314 |                                | Transport allowance                               |                     | -                   |  |
| 2110320 |                                | Leave allowance                                   |                     | -                   |  |
| 2110326 |                                | Other personnel payments                          |                     | -                   |  |
|         |                                | <b>Total</b>                                      | <b>1,609,568.50</b> | <b>2,309,497.00</b> |  |
|         |                                |   |                     |                     |  |
|         |                                |   |                     |                     |  |
|         |                                |   |                     |                     |  |
|         |                                |   |                     |                     |  |
|         |                                |   |                     |                     |  |
| 2200000 | 3 USE OF GOODS<br>AND SERVICES |   |                     |                     |  |
|         |                                |   | 2014 - 2015         | 2013 - 2014         |  |
|         |                                |   | Kshs                | Kshs                |  |
| 2210100 |                                | Utilities, supplies and services                  | 582,815.90          | 48,750.00           |  |
| 2210104 |                                | Office rent                                       |                     |                     |  |

**CONSTITUENCIES DEVELOPMENT FUND – WEST MUGIRANGO CONSTITUENCY**

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**For the year ended June 30, 2015**

|         |  |                     |                     |
|---------|--|---------------------|---------------------|
| 2210200 | Communication, supplies and services                         | 1,513,780.80        | 120,420.00          |
| 2210300 | Domestic travel and subsistence                              | 2,350,500.00        | 1,878,073.00        |
| 2210500 | Printing, advertising and information supplies & services    |                     | 21,755.00           |
| 2210600 | Rentals of produced assets                                   |                     |                     |
| 2210700 | Training expenses  | 156,754.00          |                     |
| 2210800 | Hospitality supplies and services                            | 345,000.00          | 97,115.00           |
| 2210900 | Insurance costs  |                     |                     |
| 2211000 | Specialised materials and services                           |                     |                     |
| 2211100 | Office and general supplies and services                     | 1,576,000.00        | 57,610.60           |
| 2211200 | Fuel ,oil & lubricants                                       | 171,560.00          |                     |
| 2211300 | Other operating expenses                                     | 234,567.00          |                     |
| 2220100 | Routine maintenance – vehicles and other transport equipment |                     |                     |
| 2220200 | Routine maintenance – other assets                           |                     | 67,510.00           |
|         | <b>Total</b>   | <b>6,930,977.70</b> | <b>2,291,233.60</b> |
|         |  |                     |                     |
|         |  |                     |                     |
|         |  |                     |                     |
|         |  |                     |                     |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

| <b>4 COMMITTEE EXPENSES</b> |         |  |                     |                     |
|-----------------------------|---------|--|---------------------|---------------------|
| <b>2210800</b>              |         |  |                     |                     |
|                             |         | <b>Description</b>                                     | <b>2014 - 2015</b>  | <b>2013 - 2014</b>  |
|                             |         |  | <b>Kshs</b>         | <b>Kshs</b>         |
|                             | 2210802 | Other committee expenses (M & e allowances and others) | 7,729,070.00        | 4,653,500.00        |
|                             | 2210809 | Committee allowance                                    | 1,188,000.00        | 1,839,000.00        |
|                             |         | <b>TOTAL</b>   | <b>8,917,070.00</b> | <b>6,492,500.00</b> |
|                             |         |  |                     |                     |
|                             |         |  |                     |                     |
|                             |         |  |                     |                     |
|                             |         |  |                     |                     |
| <b>2630200</b>              |         |  |                     |                     |
|                             |         |  |                     |                     |
|                             |         | <b>Description</b>                                     | <b>2014 - 2015</b>  | <b>2013 - 2014</b>  |
|                             |         |  | <b>Kshs</b>         | <b>Kshs</b>         |
|                             | 2630204 | Transfers to primary schools                           | 27,950,000.00       | 16,792,857.00       |
|                             | 2630205 | Transfers to secondary schools                         | 23,600,000.00       | 31,450,000.00       |
|                             | 2630206 | Transfers to Tertiary institutions                     | 3,476,055.00        | 5,100,000.00        |
|                             | 2630207 | Transfers to Health institutions                       | 7,100,000.00        | 10,500,000.00       |

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**Reports and Financial Statements**  
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|                |  |                            |                      |                      |  |
|----------------|--|----------------------------|----------------------|----------------------|--|
|                |  |                            | -                    | -                    |  |
|                |  |                            | -                    | -                    |  |
|                |  | <b>TOTAL</b>               | <b>62,126,055.00</b> | <b>63,842,857.00</b> |  |
|                |  |                            |                      |                      |  |
|                |  |                            |                      |                      |  |
| <b>2640000</b> | <b>6 OTHER GRANTS<br/>AND OTHER PAYMENTS</b> |                            |                      |                      |  |
|                |  |                            |                      |                      |  |
|                |  |                            | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |  |
|                |  |                            | <b>Kshs</b>          | <b>Kshs</b>          |  |
|                | 2640101                                      | Bursary -Secondary         |                      | -                    |  |
|                | 2640102                                      | Bursary -Tertiary          | 10,025,047.00        | 16,102,000.00        |  |
|                | 2640104                                      | Bursary-Special schools    |                      |                      |  |
|                | 2640105                                      | Mocks & CAT                |                      |                      |  |
|                | 2640504                                      | water                      | 2,400,000.00         | 16,096,780.00        |  |
|                | 2640505                                      | Agriculture(food security) | 7,895,787.00         | 7,600,000.00         |  |
|                | 2640506                                      | Electricity                | 1,600,000.00         | 5,000,000.00         |  |
|                | 2640507                                      | Security                   | 2,000,000.00         | 1,800,000.00         |  |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|         |                                   |                               |                      |                      |  |
|---------|-----------------------------------|-------------------------------|----------------------|----------------------|--|
|         |                                   | Roads                         | 22,999,222.00        | 34,643,477.00        |  |
|         | 2640508                           |                               |                      |                      |  |
|         | 2640509                           | Sports                        | 1,490,000.00         | 571,354.00           |  |
|         | 2640510                           | Environment                   | 400,000.00           | 1,429,672.00         |  |
|         | 2640200                           | Emergency Projects            | 12,651,048.70        | 3,720,000.00         |  |
|         |                                   | <b>Total</b>                  | <b>62,461,104.70</b> | <b>86,963,283.00</b> |  |
|         |                                   |                               |                      |                      |  |
| 2120000 | <b>7 SOCIAL SECURITY BENEFITS</b> |                               |                      |                      |  |
|         |                                   |                               |                      |                      |  |
|         |                                   |                               | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |  |
|         |                                   |                               | <b>Kshs</b>          | <b>Kshs</b>          |  |
|         | 2120101                           | Employer contribution to NSSF | 35,840.00            | 20,400.00            |  |
|         |                                   |                               | -                    | -                    |  |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|                |                                |   |                     |                    |  |
|----------------|--------------------------------|---|---------------------|--------------------|--|
|                |                                | <b>Total</b>  | <b>35,840.00</b>    | <b>20,400.00</b>   |  |
|                |                                |   |                     |                    |  |
| <b>3100000</b> | <b>8 ACQUISITION OF ASSETS</b> |   |                     |                    |  |
|                |                                | <u>Non Financial Assets</u>                             | <b>2014 - 2015</b>  | <b>2013 - 2014</b> |  |
|                |                                |   | <b>Kshs</b>         | <b>Kshs</b>        |  |
|                | 3110102                        | Purchase of Buildings                                   | -                   | -                  |  |
|                | 3110202                        | Construction of Buildings                               | -                   | -                  |  |
|                | 3110302                        | Refurbishment of Buildings                              | -                   | -                  |  |
|                | 3110701                        | Purchase of Vehicles                                    | 4,964,800.00        | -                  |  |
|                | 3110704                        | Purchase of Bicycles & Motorcycles                      | -                   | -                  |  |
|                | 3110801                        | Overhaul of Vehicles                                    | -                   | -                  |  |
|                | 3111001                        | Purchase of Office furniture and fittings               | -                   | -                  |  |
|                | 3111002                        | Purchase of computers ,printers and other IT equipments | -                   | -                  |  |
|                | 3111005                        | Purchase of photocopier                                 | -                   | -                  |  |
|                | 3111009                        | Purchase of other office equipments                     |                     | 8,005.00           |  |
|                | 3111112                        | Purchase of soft ware                                   |                     | 6,000.00           |  |
|                | 3130101                        | Acquisition of Land                                     | -                   | -                  |  |
|                |                                |   |                     |                    |  |
|                |                                | <b>Total</b>  | <b>4,964,800.00</b> | <b>14,005.00</b>   |  |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

| <b>9 Bank Balances (cash book bank balance)</b> |   |                      |                      |                      |  |
|---|---|----------------------|----------------------|----------------------|--|
|   | <b>Name of Bank, Account No. &amp; currency</b> | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |                      |  |
|   |   | <b>Kshs</b>          | <b>Kshs</b>          |                      |  |
|   | <i>kenya commercial bank, nyamira branch</i>    |                      |                      |                      |  |
|   | <i>AC NO. 1103318764</i>                        | 28,451,490.00        | 24,159,243.80        |                      |  |
|   |   |                      |                      |                      |  |
|   | <b>Total</b>                                    | <b>28,451,490.00</b> | <b>24,159,243.80</b> |                      |  |
|   |   |                      |                      |                      |  |
| <b>10 OUTSTANDING IMPRESTS</b>                  |   |                      |                      |                      |  |
|   | <i>Name of Officer</i>                          |                      | <i>2014/15</i>       | <i>2013/14</i>       |  |
|   |   |                      | <i>Balances</i>      |                      |  |
|   |   |                      | <i>Kshs</i>          | <i>Kshs</i>          |  |
|   | <i>Year End Balance</i>                         |                      | -                    | 22,360,165.00        |  |
|   | <i>Gilbert Atei</i>                             |                      | 700,000.00           | -                    |  |
|   | <b>TOTAL</b>                                    |                      | <b>700,000.00</b>    | <b>22,360,165.00</b> |  |
|   |   |                      |                      |                      |  |
| <b>11 BALANCES BROUGHT FORWARD</b>              |   |                      |                      |                      |  |
|   |   |                      |                      |                      |  |
|   |   | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |                      |  |
|   |   | <b>Kshs</b>          | <b>Kshs</b>          |                      |  |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|  |  |  |               |               |  |
|--|--|--|---------------|---------------|--|
|  |  | Bank accounts                          | 28,451,490.00 | 23,159,243.00 |  |
|  |  | Cash in hand                           |               |               |  |
|  |  | Cash equivalents (short-term deposits) |               |               |  |
|  |  | Imprest                                | 700,000.00    | 22,360,165.00 |  |
|  |  | Receivables                            | -             | -             |  |
|  |  | Payables                               | -             | -             |  |
|  |  |  | -             | -             |  |
|  |  | <b>Total</b>                           | 29,151,490.00 | 45,519,408.00 |  |

**12.1 FIXED ASSETS REGISTER**

| NO | ASSET NAME                  | QTY | PURCHASE PRICE | VALUE KSH | DATE OF PURCHASE | SERIAL NO   |
|----|-----------------------------|-----|----------------|-----------|------------------|-------------|
| 1  | Fridge                      | 1   | 16,195.00      | 16,195.00 | 2008             | DA99-00188E |
| 2  | Complast Waste Paper Basket | 1   | 81.90          | 81.90     | 2008             |             |
| 3  | Flowers Bunch K4014/14W     | 1   | 465.50         | 465.50    | 2008             |             |

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**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|    |   |    |              |              |      |             |
|----|---|----|--------------|--------------|------|-------------|
| 4  | FC Ready Curtains 2 X 1.5M              | 1  | 1,600.00     | 1,600.00     | 2008 |             |
| 5  | FC Ready Curtains 2 X 1.25M             | 11 | 415.00       | 4,565.00     | 2008 |             |
| 6  | Photocopy Matchine                      | 1  | 75,000.00    | 75,000.00    | 2008 | K8257210793 |
| 7  | Motor Vehicle                           | 1  | 2,300,000.00 | 2,300,000.00 | 2008 | KBA 349A    |
| 8  | Front office wooden table with drawers  | 2  | 3,000.00     | 6,000.00     | 2008 |             |
| 9  | Office Chair(Leather)                   | 9  | 2,000.00     | 18,000.00    | 2008 |             |
| 10 | Office Chair(Leather)                   | 3  | 2,000.00     | 6,000.00     | 2008 |             |
| 11 | Eecutive Table & Set-JD                 | 1  | 30,000.00    | 30,000.00    | 2008 | 231005011   |
| 12 | Cabinet(Metal)                          | 1  | 18,000.00    | 18,000.00    | 2008 | 100026511   |
| 13 | Cabinet (Wood)                          | 1  | 8,500.00     | 8,500.00     | 2008 |             |
| 14 | AMH Bachk Office Chair(Executive Chair) | 1  | 24,000.00    | 24,000.00    | 2008 | 231980342   |
| 15 | Conference Hall Chairs                  | 51 | 1,195.00     | 60,945.00    | 2008 |             |
| 16 | Arm Chair                               | 1  | 750.00       | 750.00       | 2008 |             |
| 17 | Table Chair                             | 1  | 550.00       | 550.00       | 2008 |             |
| 18 | TV(SONY)                                | 1  | 25,000.00    | 25,000.00    | 2008 | 4147770     |
| 19 | HP Computer & Accessories 7540          | 1  | 42,000.00    | 42,000.00    | 2010 | CZ0052Z0Y   |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

|           |  |    |           |           |      |                                  |
|-----------|--|----|-----------|-----------|------|----------------------------------|
| <b>20</b> | HP Laser Jet Printer P2055d                | 1  | 15,000.00 | 15,000.00 | 2009 | CNCJH39658                       |
| <b>21</b> | Notice Board                               | 3  | 1,000.00  | 3,000.00  | 2008 |                                  |
| <b>22</b> | Motor Vehicle Rims(Parts)                  | 2  | 2,500.00  | 5,000.00  | 2008 |                                  |
| <b>24</b> | TV Cabinet                                 | 1  | 4,500.00  | 4,500.00  | 2008 |                                  |
| <b>25</b> | Conference Hall Tables                     | 11 | 1,950.00  | 21,450.00 | 2008 |                                  |
| <b>26</b> | Filing Shelves & wooden Cabinet(Reception) | 1  | 28,500.00 | 28,500.00 | 2008 |                                  |
| <b>27</b> | Tea Cups                                   | 7  | 110.00    | 770.00    | 2008 |                                  |
| <b>28</b> | HP Laser Jet Printer (1018)                | 1  | 6,500.00  | 6,500.00  | 2007 | KTLSU10191-4002                  |
| <b>29</b> | Reception Computer & Accessories           | 1  | 68,000.00 | 68,000.00 | 2007 | SAA6220764                       |
| <b>30</b> | UPS  | 2  | 8,000.00  | 16,000.00 | 2007 | S/N<br>40078420905,<br>537B00271 |
| <b>31</b> | Dustbins                                   | 3  | 200.00    | 600.00    | 2008 |                                  |
| <b>32</b> | Paper Punch(Large)                         | 1  | 5,000.00  | 5,000.00  | 2008 |                                  |
| <b>33</b> | Stapler                                    | 1  | 300.00    | 300.00    | 2008 |                                  |

**CONSTITUENCIES DEVELOPMENT FUND – WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|           |                                |   |              |              |      |            |
|-----------|--------------------------------|---|--------------|--------------|------|------------|
| <b>34</b> | Stamp Pad                      | 1 | 200.00       | 200.00       | 2008 |            |
| <b>35</b> | HP Computer & Accessories      | 1 | 97,500.00    | 83,000.00    | 2007 | 189236-001 |
| <b>36</b> | Metal Box                      | 1 | 6000         | 6,000.00     | 2008 |            |
| <b>37</b> | Metal Dish                     | 1 | 350          | 350.00       | 2008 |            |
| <b>38</b> | Extension Cables               | 2 | 450          | 900.00       | 2008 |            |
| <b>39</b> | HP Computer Dell & Accessories | 1 | 85000        | 85,000.00    | 2009 |            |
| <b>40</b> | HP Laser Scanner               | 1 |              |              | 2013 | CN31BWHONQ |
| <b>41</b> | Purchase of Motor Vehicle      | 1 | 4,964,800.00 | 4,964,800.00 | 2015 | GKB 833G   |
| <b>42</b> | Digital Camera                 | 1 | 8999         | 8,999.00     | 2014 |            |

**12.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

|                            | <b>2014 - 2015</b> | <b>2013 - 2014</b> |
|----------------------------|--------------------|--------------------|
| Receivables from the board | 59,880,023.00      | 24,535,867.50      |
| <b>12.3 PAYABLES</b>       |                    |                    |
| Staff Salary Arrears       | -                  | 136,399.00         |
| CDFC Committee Allowances  | 141,000.00         | 52,000.00          |
| Total                      | 141,000.00         | 188,399.00         |



**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

| 12.4 FUNDS DUE TO PROJECTS |  |                      |                      |
|----------------------------|--|----------------------|----------------------|
| Electricity                |  | 5,400,000.00         | 3,000,000.00         |
| Sports                     |  | 490,000.00           | 1,100,000.00         |
| Water                      |  | 16,300,000.00        | 430,220.00           |
| CDFC Office                |  | 29,331,891.00        | 14,500,000.00        |
| Bursary                    |  | 10,500,000.00        | 6,701,971.40         |
| Administration             |  | 1,500,000.00         |                      |
| Education Secondary        |  | 2,100,000.00         |                      |
| Agriculture                |  | 350,000.00           |                      |
| Youth Polytechnics         |  | 400,000.00           |                      |
| Education Primary          |  | 700,000.00           |                      |
| Roads and Bridges          |  | 9,750,000.00         |                      |
| Emergency                  |  | 3,000,000.00         |                      |
| Strategic Plan             |  | 1,800,000.00         |                      |
| Project Sign Posts         |  | 500,000.00           |                      |
| Monitoring and Evaluation  |  | 2,000,000.00         |                      |
| Purchase of Motor Vehicle  |  | 1,500,000.00         |                      |
| <b>TOTALS</b>              |  | <b>85,621,891.00</b> | <b>25,732,191.40</b> |

*12.5 DISBURSEMENTS FROM THE BOARD*

| A/E NO. | AMOUNT        | FINANCIAL YEAR              |
|---------|---------------|-----------------------------|
|         | 6,000,000.00  | 2003 / 2004                 |
|         | 28,406,648.00 | 2004 / 2005                 |
|         | 38,713,355.00 | 2005 / 2006                 |
|         | 50,894,873.00 | 2006 / 2007                 |
|         | 51,209,227.00 | 2007 / 2008                 |
|         | 51,209,227.00 | 2008 / 2009                 |
|         | 62,512,270.00 | 2009 / 2010                 |
|         | 65,115,789.00 | 2010 / 2011                 |
|         | 78,986,485    | 2011/2012                   |
|         | 17,442,857.00 | 2011/2012 Conditional Grant |
|         | 73,607,602.50 | 2012/2013                   |

**CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

|                               |                       |           |
|-------------------------------|-----------------------|-----------|
|                               | 24,535,867.50         | 2013/2014 |
|                               | 17,629,023.00         | 2013/2014 |
|                               | 6,230,878.00          | 2013/2014 |
|                               | 41,488,923.00         | 2013/2014 |
|                               | 29,940,011.50         | 2014/2015 |
|                               | 29,940,011.50         | 2014/2015 |
|                               |                       |           |
| <b>TOTAL<br/>DISBURSMENTS</b> | <b>600,255,445.50</b> |           |