

REPUBLIC OF KENYA

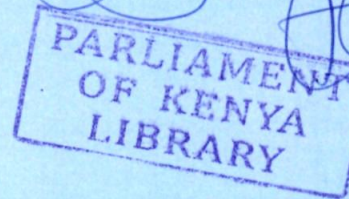


Paper Laid on the
Table of the
House on Tuesday,
20th December 2016
in the Afternoon
by

OFFICE OF THE AUDITOR-GENERAL

20 DEC 2016

the
Leader of the
Majority Party



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
WEBUYE WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





CONSTITUENCY DEVELOPMENT FUND- WEBUYE WESTCONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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



CONSTITUENCY DEVELOPMENT FUND – WEBUYE EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *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*.

(b) Key Management

The *Webuye West 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 1st July 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	George Shibanda
3.	Accountant	Ezekiel Mugita

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Webuye West 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) Webuye West CDF Headquarters

P.O. Box 522
Webuye, KENYA



CONSTITUENCY DEVELOPMENT FUND- WEBUYE WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

(f) Webuye West CDF Contacts

Telephone: (254) 0704968749
E-mail: cdfwebuyewest@cdf.go.ke
Website: www.cdfwebuyewest.go.ke

(g) Webuye West CDF Bankers

1. Cooperative bank Webuye
Acc No.01120534809500

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



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

INTER-BUGDET COMPARISON

The budgeted amount in the financial year 2014-2015 has been well utilised in completion and commencing of various projects within the Webuye West Constituency as compared to the previous financial year 2013-2014 as will be seen in the financial statements.

ACHIEVEMENT

The constituency has been able to acquire various achievements in this financial year 2014-2015 through the funds that were disbursed to its CDF account. Through CDF the constituency has been in a position to support large number of students both in the secondary and tertiary levels of education from less well off families; the funds have also assisted in establishment and improvement of education centres hence enabling reduce illiteracy and increasing access to quality education under good conditions; the CDF has also built a health centre, uplifted sporting activities within the constituency through organising of competitions and rewarding those that have won, participated in fostering environmental welfare by planting of trees, the amount has also enhanced the security of the region through building of camps and administration offices.

EMERGING ISSUES

Board of Management of schools and parents have forgotten their work such that they have left all the responsibilities to the CDF making it a little hard for the CDF.

CHALLENGES

The PMCs have not been following the right procedures in procurement processes such as tendering and also the Ministry of Works lately has been causing delays on the preparation of various project's BQs with the aim of getting funds.

RECOMMENDATIONS

Due to the above mentioned challenges the following if so enforced will be able to minimise the challenges faced. To reduce the period with which procurement process takes, to encourage the PMCs to strictly follow the correct procurement steps and procedures and to enforce tough measures by the law in order to make sure the BQs are prepared within the shortest period possible to reduce the delays earlier on experienced.

Sign



**KIZITO KISIANG'ANI WANYONYI
CHAIRMAN CDFC**



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 *Webuye West Constituency* 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 2014-2015 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 *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 *Webuye West Constituency* 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, 20XX, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Webuye West Constituency* 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 *Webuye West Constituency* 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 1st July 2015.



Chairman CDFC



Funds Accounts Manager



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Webuye West Constituency set out on pages 6 to 30, which comprise the statement of assets as at 30 June 2015, and the statement 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(2) 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

Report of the Auditor-General on Constituencies Development Fund – Webuye West Constituency for the year ended 30 June 2015

assessments, the auditor considers internal controls 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. Budgetary Control and Performance

During the year under review, the Fund's approved budget amounted to Kshs.121,881,840 while actual expenditure was Kshs.93,627,689 resulting in under-expenditure of Kshs.28,254,151. Further, the Fund spent Kshs.6,415,646.00 on roads and transfers to tertiary institutions but the expenditure was not budgeted for.

As a result of the under-expenditure, the residents of Webuye West Constituency did not obtain the important Public services equivalent to the unspent amounting to Kshs.28,254,151.

2. Project Implementations Status

The Fund planned to implement 81 projects costing Kshs.110,957,158.00 during the year under review. However, the project implementation status report dated 30 June 2015 indicated that only 42 projects were completed while the balance totalling 39 were at various stages of completion as shown below:

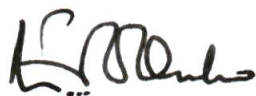
Project Implementation Status					
		Actual/Implementation Projects			
Sector	Total Project Cost (Kshs.)	Not Started	Ongoing	Completed	Total
Education	65,393,776	-	32	24	56
Bursary	6,000,000.00	-	-	1	1
Health	400,000.00	-	-	2	2
Environment	1,000,000.00	-	-	1	1
Water	1,600,000.00	-	-	2	2
Road	12,500,000.00	-	-	1	1
CDF Offices	7,000,000.00	-	-	1	1
Desk	800,000.00	-	-	2	2
Sport	1,300,000.00	-	-	2	2
Emergency	5,400,249	-	5	1	6
M&E	1,402,000	-	-	1	1
Administration	6,361,083.00	-	-	2	2

Security	1,300,000.00	-	2	1	3
Total	110,457,108.00	-	39	42	81

As a result, the Fund was not able to deliver important Public services promised to the residents of Webuye West Constituency.

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 - Webuye West 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 Constituencies Development Fund Act, 2013.



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

Nairobi

24 November 2016

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	110,957,152.20	77,167,470.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	10,924,687.00	-
TOTAL RECEIPTS		121,881,839.20	77,167,470.00
PAYMENTS			
Compensation of Employees	4	2,020,579.00	622,479.00
Use of goods and services	5	3,571,267.00	1,046,500.00
Committee Expenses	6	5,141,200.00	1,554,458.00
Transfers to Other Government Units	7	52,232,422.00	42,919,370.00
Other grants and transfers	8	19,830,312.00	11,396,595.00
Social Security Benefits	9	70,120.00	8,380.00
Acquisition of Assets	10	10,761,789.00	7,000,000.00
Other Payments	11	-	1,700,000.00
TOTAL PAYMENTS		93,627,689.10	66,242,783.60
SURPLUS/DEFICIT		28,254,150.10	10,924,687.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Webuye West CDF financial statements were approved on 1st July 2015 and signed by:


Chairman - CDFC


Fund Account Manager

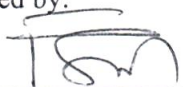


CONSTITUENCY DEVELOPMENT FUND- WEBUYE WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	28,204,150.00	10,579,687.40
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	50,000.00	345,000.00
TOTAL FINANCIAL ASSETS		28,254,150.00	10,924,687.40
REPRESENTED BY			
Fund balance b/fwd	13	-	-
Surplus/Deficit for the year		28,254,150.50	10,924,687.40
Prior year adjustments	14	-	-
NET FINANCIAL POSSITION		28,254,150.50	10,924,687.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Webuye West CDF financial statements were approved on 1st July 2015 and signed by:


Chairman - CDFC


Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- WEBUYE WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	110,957,152.20	77,167,470.00
Other Receipts	3	10,924,687.00	-
Payments for operating expenses			
Compensation of Employees	4	2,020,579.00	622,479.00
Use of goods and services	5	3,571,267.00	1,046,500.00
Committee Expenses	6	5,141,200.00	1,554,458.00
Transfers to Other Government Units	7	52,232,422.00	42,919,370.00
Other grants and transfers	8	19,830,312.00	11,396,595.00
Social Security Benefits	9	70,120.00	8,380.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		39,015,939.20	17,924,687.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	10,761,789.10	7,000,000.00
Net cash flows from Investing Activities		(10,761,789.10)	(7,000,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		28,254,150.50	10,924,687.00
Cash and cash equivalent at BEGINNING of the year	13	-	-
Cash and cash equivalent at END of the year	16	28,254,150.50	10,924,687.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Webuye West CDF financial statements were approved on 1st July 2015 and signed by:


Chairman CDFC


Fund Account Manager



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
AIA Transfers from CDF Board	110,957,152.20		121,536,840.00	110,957,152.20	0	0.0000
Proceeds from Sale of Assets	-		-	-	-	-
Other Receipts	10,924,687.00		-	-	10,924,687.00	0.0000
PAYMENTS						
Compensation of Employees	2,602,320.00		2,602,320.00	2,020,579.00	581,741.00	22.35
Use of goods and services	2,900,000.00		2,900,000.00	3,571,267.00	(671,267.00)	(23.15)
Committee Expenses	5,129,883.40		5,129,883.40	5,141,200.00	(11,316.60)	(0.22)
Transfers to Other Government Units	66,293,776.00		66,293,776.00	52,232,422.00	14,061,354.00	21.21
Other grants and transfers	34,290,458.00		34,290,458.00	19,830,312.00	14,460,146.00	42.17
Social Security Benefits	65,403.00		65,403.00	70,120.00	4,717.00	7.21
Acquisition of Assets	10,600,000.00		10,600,000.00	10,761,789.10	(161,789.10)	1.53
Other Payments				-	-	
TOTALS	121,881,840.00		121,881,840.40	93,627,689.10	28,254,150.10	(23.18)

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

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

Adjustments represent the balances brought forward.

The WEBUYE WESTCDF financial statements were approved on 1st July 2015 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 – WEBUYE WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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, 2015.



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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO 711955	7,300,000.00		
AIE NO 711955	20,439,288.25		
AIE NO 735531	14,643,572.95		
AIE NO 750016	13,095,715.00		
AIE NO 735986	27,739,288.00		
AIE NO 796172	27,739,288.00	110,957,152.20	77,167,470.00
(other constituency e,g, parent constituency)		-	-
TOTAL		110,957,152.20	77,167,470.00

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	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	-	-

WEBUYE WEST CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 522-50205, WEBUYE
 TEL 0704 - 9887



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.3 OTHER RECEIPTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	10,924,687.00	-
Total	-	-

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,374,321.60	534,881.22
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	238,260.00	87,500.00
Transport allowance	-	-
Leave allowance	-	-
Gratuity	407,998.40	-
Other personnel payments	-	-
Total	2,020,579.00	622,479.00



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.5 USE OF GOODS AND SERVICES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services and rent	861,955.80	223,000.00
Communication, supplies and services	363,346.40	96,000.00
Domestic travel and subsistence	14,000.00	15,000.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	482,500.00
Hospitality supplies and services	-	-
Insurance costs	324,657.00	-
Specialized materials and services	-	-
Office and general supplies and services	580,000.00	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	1,218,215.00	230,000.00
Routine maintenance – other assets	-	-
Total	3,571,267.00	1,046,500.00

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	2,718,100.00	1,473,666.60
Other committee expenses	2,423,100.00	80,792.00
Total	5,141,200.00	1,554,458.60

WEBUYE WEST CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 522-50205, WEBUYE
 TEL: 0704 - 968749



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

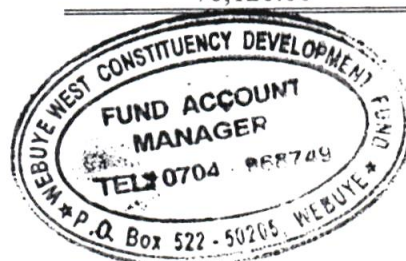
Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	23,413,697.00	15,900,000.00
Transfers to secondary schools (see attached list)	28,528,725.00	18,400,000.00
Transfers to tertiary institutions (see attached list)	90,000.00	2,500,000.00
Transfers to health institutions (see attached list)	200,000.00	6,119,370.00
TOTAL	52,232,422.00	42,919,370.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary – secondary schools (see attached list)	3,030,253.00	2,600,000.00
Bursary – tertiary institutions (see attached list)	2,530,355.00	2,396,595.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	500,000.00	400,000.00
Water projects (see attached list)	-	-
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	-	2,000,000.00
Roads projects (see attached list)	5,061,724.00	700,000.00
Sports projects (see attached list)	820,000.00	-
Environment projects (see attached list)	988,000.00	1,000,000.00
Emergency projects (see attached list)	5,600,000.00	2,300,000.00
Total	19,830,312.00	11,396,595.00

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	70,120.00	8,380.00
Total	70,120.00	8,380.00



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***1.1.1.1.1.1.10 ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	6,145,189.10	5,500,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	4,616,600.00	-
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	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	1,500,000.00
Acquisition of Intangible Assets	-	-
Total	10,761,789.10	7,000,000.00



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

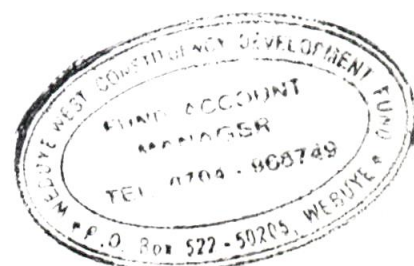
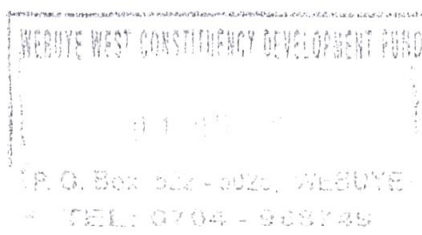
NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Specify(strategic plan)	-	1,700,000.00
	-	1,700,000.00

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Cooperative Bank, Webuye Branch A/C No.01120534809500	28,204,150.00	10,579,687.40
Total	28,204,150.00	10,579,687.40



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

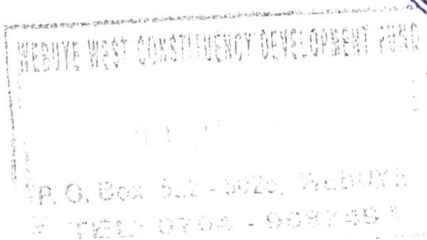
	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	<i>2013-2014</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	
Muchimuti Joseph	23/11/2015	50,000.00	-	50,000.00	
Total				50,000.00	345,000.00

[Include an annex of the list is longer than 1 page.]



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****NOTES TO THE FINANCIAL STATEMENTS (Continued)****13. BALANCES BROUGHT FORWARD**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	10,569,687.40	-
Cash in hand	-	-
Imprest	345,000.00	-
Total	10,924,687.40	-

*[Provide short appropriate explanations as necessary]***14. PRIOR YEAR ADJUSTMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

WEBUYE WEST CONSTITUENCY DEVELOPMENT FUND
P.O. Box 522-5025, WEBUYE
TEL: 0704 - 968749



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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 – 2014
	Kshs	Kshs
Construction of buildings	13,354,810.90	19,500,000.00
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	13,354,810.90	19,500,000.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	14,061,054.00	500,000.00
Amounts due to other grants and other transfers (see attached list)	13,288,285.00	1,823,405.00
Others (<i>specify</i>)	854,811.00	8,601,282.00
	28,204,150.00	10,924,687.00

WEBUYE WEST CONSTITUENCY DEVELOPMENT FUND
 01 JUL 2015
 P.O. Box 522 - 50205, WEBUYE
 TEL: 0704 - 968749



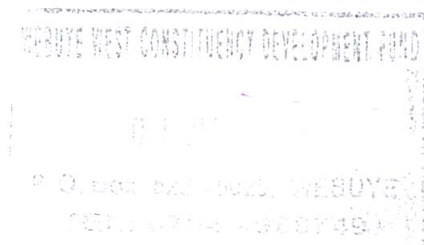
CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.	25,000,000.00		11,645,189.10	13,354,810.90	19,500,000.00	Office construction contract
2.						
3.						
Sub-Total	25,000,000.00			13,354,810.90	19,500,000.00	
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	25,000,000.00			13,354,810.90	19,500,000.00	



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	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							



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.	EDUCATION						
	Sambu Pefa pry sch	1,000,000			1,000,000		Due From The Board
	Chebini Pefa Pry sch	1,234,368			1,234,368		Due From The Board
	Makhonge pry sch	2,400,000			2,400,000		Due From The Board
	Witty Cheng'oli pry sch	1,220,000			1,220,000		Due From The Board
	Malaha Sec sch	1,000,000			1,000,000		Due From The Board
	Bunang'eni	675,000			675,000		Due From The Board
	Ngwelo sec sch	675,000			675,000		Due From The Board
	Milo girls sec sch	675,000			675,000		Due From The Board
	Matulo girls sec sch	675,000			675,000		Due From The Board
	Ngwelo sec sch	500,000			500,000		Due From The Board
	Sirende sec sch	500,000			500,000		Due From The Board
	Khalala sec sch	106,686			106,686		Due From The Board
	Matulo girls sec sch	2,000,000			2,000,000		Due From The Board
	Brenda girls sec sch	1,200,000			1,200,000		Due From The Board
	Lukhuna pry sch					500,000	Due From The Board
2.	HEALTH						
	Miendo dispensary	200,000			200,000		Due From The Board
	Sub-Total	14,061,054.00			14,061,054.00	500,000	
Amounts due to other grants and other transfers							
3.	SPORTS						
	Organise tournaments and reward the winning team	1,300,000				820,000	Due From The Board
4.	Sports ground	1,000,000			1,000,000	1,000,000	Due From The Board

CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
5.	Bursaries	15,105			15,105	3,405	Due From The Board
6.	ENVIRONMENT						Due From The Board
	Tree nurseries in Bunang'eni, Milo and Makhanga sec schs	12,000			12,000		Due From The Board
7.	LOCKABLE DESKS						Due From The Board
	Lockable desks for Malaha, Lukuku and Khalala pry schs and Bunang'eni sec sch	800,000			800,000		Due From The Board
8.	WATER						Due From The Board
	Maloho sec sch-drilling borehole and fitting pump	800,000			800,000		Due From The Board
	Milani pry sch-drilling borehole and fitting of pump	800,000			800,000		Due From The Board
	ROADS						Due From The Board
	Elis choko Bunang'eni Road	6,500,000			6,500,000		Due From The Board
	Wanangwe Bridge	2,061,180			2,061,180		Due From The Board
	road					1,302,338	Due From The Board
	Emergency					1,264,466	Due From The Board
	Office land					100,000	Due From The Board
	Cdf vehicle					3,500,000	Due From The Board
	Sub-Total	13,288,285			13,288,285	7,990,209	
	Others (specify)						
9.	Cdf office Retention	854,811			854,811		Due From The Board
	M&e					733,142	Due From The Board
						1,700,765	Due From The Board
	Sub-Total	854,811			854,811	2,434,478	
	Grand Total	28,204,150			28,204,150	10,924,687	



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	1,500,000.00	1,500,000
Buildings and structures	11,645,189	5,500,000
Transport equipment	4,616,600	0
Office equipment, furniture and fittings	251,451	243,000
ICT Equipment, Software and Other ICT Assets	382,600	42,600
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	18,395,840	7,285,600



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

TRANSFER TO OTHER GOVERNMENT ENTITIES LISTS

1.TRANSFERS TO PRIMARY SCHOOLS					
NAME OF PRIMARY SCHOOL	DATE OF ISSUE	CHQ NO		AMOUNT ISSUED	TOTAL
WAMANG'OLI PRI. SCH	28/11/14	1235	10310011	1,220,000.00	
NDURUSIA PEFA PR. SCH.	28/11/14	1236	10310010	1,200,000.00	
NGWELO PRI. SCHOOL	28/11/14	1237	10310009	500,000.00	
MATULO R.C P.S	28/11/14	1238	10310008	440,000.00	
NAMBALAYI PRI. SCH	28/11/14	1239	10310012	1,220,000.00	
MUNGAKHA PRI. SCH	28/11/14	1260	10310014	1,490,000.00	
KHALALA PRI.	28/11/14	1249	10310028	1,600,000.00	
BEN KAPTEN PRI. SCH.	5/3/2015	1967	10310082	1,220,000.00	
LUKHUNA PRI. SCHOOL	5/3/2015	1969	10310084	100,000.00	
MISIKHU RC P.S	5/3/2015	1970	10310085	1,220,000.00	
MUKITE PRIMARY SCH.	5/3/2015	1971	10310086	1,020,000.00	
SIRISIA BOK PRI. SCH	5/3/2015	1973	10310088	1,220,000.00	
CHEBOSI PRI. SCH	6/3/2015	1984	10310090	400,000.00	
BOKOLI FYM PRI.	6/3/2015	1985	10310089	1,095,931.00	
NAMILIMO PRI.	5/2/2015	1861	10310054	1,240,000.00	
LUKHUNA PRI. SCH	6/11/2014	1214	10310022	480,000.00	
WBY PRY. SCH	26/5/2015	2101	103100126	3,000,000.00	
SIRENDE PRY SCH	28/5/2015	2104	103100141	1,387,766.00	
KHALUMULI PRY SCH	28/5/2015	2108	103100128	1,220,000.00	
NAMBAMI PRY SCH	28/5/2015	2109	103100139	1,220,000.00	
MOYOKWE PRY SCH	28/5/2015	2111	103100127	700,000.00	
LUTASO RC PRY SCH	28/5/2015	2117	103100125	200,000.00	
TOTAL AMOUNT					23,413,697.00

2.TRANSFERS TO SECONDARY SCHOOLS					
SECONDARY SCHOOLS	DATE	CHEQUE NO	PV NO	AMOUNT	TOTAL
YALUSI SEC. SCHOOL	28/11/14	1234	10310013	1,279,725.00	
MILO GIRLS SEC. SCH.	28/11/14	1241	10310015	1,240,000.00	
ST. ANDREWS MATULO S.S	28/11/14	1242	10310017	440,000.00	
ST. ANNES MALOHO S.S	28/11/14	1261	10310018	1,240,000.00	

CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

MILANI FRIENDS SEC. SCH.	28/11/14	1244	10310019	1,200,000.00	
NAMBAMI SEC. SCH.	28/11/14	1262	10310020	1,220,000.00	
BUNJOSI SEC. SCH.	28/11/14	1246	10310021	1,220,000.00	
KHALUMULI SEC. SCHOOL	28/11/14	1247	10310022	1,220,000.00	
LUGULU DAY SEC.	28/11/14	1248	10310023	1,220,000.00	
CHEBOSI BOYS H.S	28/11/14	1250	10310027	1,000,000.00	
KITUNI HIGH SCHOOL	5/3/2015	1968	10310015	700,000.00	
MANG'ANA SEC. SCH	5/3/2015	1972	10310087	2,000,000.00	
MOYOKWE SEC. SCHOOL	16/3/15	1987	10310046	775,000.00	
MATULO G.H. SCH.	5/2/2015	1859	10310053	1,206,000.00	
BUNANG'ENI S.S	5/2/2015	1860	10310055	1,240,000.00	
CHRISCA REAL ESTATE	19/3/15	1988	10310047	25,000.00	
MIENDA SEC SCH	28/5/2015	2102	103100135	2,500,000.00	
MANANGA SEC	28/5/2015	2103	103100130	2,000,000.00	
ST.MARYS BOKOLI SEC SCH	28/5/2015	2105	103100131	1,220,000.00	
SITIKHO SEC SCH	28/5/2015	2106	103100133	1,220,000.00	
NAMAWANGA SEC SCH	28/5/2015	2110	103100132	1,200,000.00	
ST.THOMAS MISIKHU	28/5/2015	2113	103100134	663,000.00	
SIRENDE SEC.SCH	28/5/2015	2114	103100140	500,000.00	
NGWELO SEC SCHOOL	28/5/2015	2118	103100134	2,000,000.00	
					28,528,725



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

3.TRANSFERS TO TERTIARY INSTITUTIONS					
TERTIARY INSTITUTION	DATE	CHEQUE NO	PV.NO.	AMOUNT	TOTAL
TECHINICAL INSTITUTE BOKOLI	28/11/14	1251	10310024	90,000.00	
					90,000

4.TRANSFERS TO HEALTH INSTITUTIONS					
HEALTH CENTRE	DATE	CHEQUE NO	PV.NO	AMOUNT	TOTAL
MAHANGA DISPENSARY	28/11/14	1259	10310025	200,000.00	
					200,000
GRANT TOTAL FOR OTHER GOVERNMENT ENTITIES					52,232,422.00

OTHER GRANTS AND PAYMENTS

1.ROADS PROJECTS					
ROADS CONTRACTORS	DATE	CHEQUE NO	PV.NO	AMOUNT	TOTAL
JOSEPH MUCHIMUTI	5/3/2015	1964	10310106	50,000.00	
SAFARI PLIES	21/7/14	1157	10310106	681,896.56	
COMM OF INCOME TAX	21/7/14	1158		18,103.44	
SAFARI PLIES	28/8/14	1180		1,260,170.00	
COMM OF INCOME TAX	28/8/14	1181		38,974.00	
PARASTI AGENCIES	27/4/2015	2021	10310106	3,424,535.00	
COMM OF TAX	27/4/2015	2022		192,030.00	
COMM OF D.TAXES	27/4/2015	2023	10310120	96,015.00	
					5,061,724.00



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

2.SPORTS PROJECTS					
SPORTS	DATE	CHEQUE NO	PV.NO	AMOUNT	TOTAL
			10310031		
SAMART TECHNOLOGY	28/11/14	1218		820,000.00	
					820,000

3.ENVIRONMENT PROJECTS					
	DATE	CHEQUE NO		AMOUNT	TOTAL
WEBUYE DIGITAL ENTREPRENEUR	26/5/2015	2098	1030162	768,000.00	
WEBUYE DIGITAL ENTREPRENEUR	19/6/2015	2138		220,000.00	
					988,000.00

4.EMERGENCY PROJECTS					
PROJECTS	DATE	CHEQUE NO.	PV.NO	AMOUNT	TOTAL
NAMAWANGA G.S.S	28/11/14	1230	10310029	700,000.00	
CHEBOSI B. H. SCH	28/11/14	1231	10310027	2,000,000.00	
MISIKHU S.S	28/11/14	1232	10310026	2,000,000.00	
NDURUSIA PRI		1986	10310092	300,000.00	
MILANI PRI. SCH		2000	10310097	200,000.00	
MIENDO PRI. SCH.		2001	10310098	200,000.00	
CHEBOSI BOYS H.S	9/10/2014	1205		200,000.00	
					5,600,000
GRANT TOTAL FOR OTHER GRANTS AND PAYMENTS					19,830,312.00



CONSTITUENCIES DEVELOPMENT FUND - (WEBUYE WEST CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

TRIAL BALANCE AS AT 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	28,204,150.00	
	Cash Balances	0.00	
	Outstanding Imprest	50,000.00	
Payments			
	Compensation of Employees	2,020,579.00	
	Use of goods and services	3,571,267.00	
	Committee Expenses	5,141,200.00	
	Transfers to Other Government Units	52,232,422.00	
	Other grants and transfers	19,830,312.00	
	Social Security Benefits	70,120.00	
	Acquisition of Assets	10,761,789.10	
	Other Payments	0.00	
Receipts			
	Transfers from the Board		110,957,152.20
	Proceeds from sale of assets		0.00
	Others receipts		0.00
Fund Balance b/f			
			10,924,687.40
TOTAL			
		121,881,839.10	121,881,839.60

