

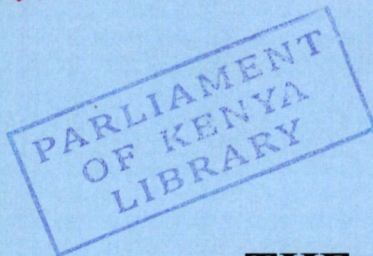
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid.*  
*By Hon. A. Bwalya, MP (Hon)*  
*on Thursday, 14.09.2017*  
*Mmm*  
*(PM)*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
NYALI CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**

OFFICE OF THE AUDITOR GENERAL  
13 JUN 2017  
RECEIVED  
COAST HUB



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
NYALI CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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

RECEIVED BY THE DIRECTOR  
GENERAL INVESTIGATIVE DIVISION  
FEDERAL BUREAU OF INVESTIGATION  
U. S. DEPARTMENT OF JUSTICE  
WASHINGTON, D. C.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
NYALI CONSTITUENCY**

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

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDFC.....	4
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES .....	5
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	6
V. STATEMENT OF ASSETS.....	7
VI. STATEMENT OF CASHFLOW .....	8
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	9
VIII. SIGNIFICANT ACCOUNTING POLICIES .....	10
IX. NOTES TO THE FINANCIAL STATEMENTS.....	12



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act 2015. The National Government Constituencies Development Fund (NGCDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the Constituency level.

**(b) Key Management**

The Nyali Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Mwalim Rashid Mrafi</b>
3.	Accountant	Julius Tuwei
4.		

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Nyali Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NYALINGCDF Headquarters**

NGCDF Office Building  
Off Mombasa-Malindi P.O Box31 - 80122  
KENGELENI  
MOMBASA.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

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

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**(f) NYALINGCDF Contacts**

Telephone: (254) 0722461195  
E-mail: [cdfnyali@cdf.go.ke](mailto:cdfnyali@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) NYALI NGCDF Bankers**

1. Equity Bank  
Kengeleni Branch  
MOMBASA

**(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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

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


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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

The NG-CDFC Nyali financial statements show an improved performance compared to last year. The constituency managed to spend kshs. 72,753,550 out of kshs. 91,381,968 that was available which represent utilization rate of 79.6 %.

However, the constituency was unable to utilize the funds for 2015-2016 financial year whose disbursement delayed due to various reasons among them the dissolution of all existing CDF Committees in February 2016 following the enactment of the new NG – CDF Act 2015. The operational challenges that were there have now been fully sorted and the environment is now very conducive.

The focus during the year has been on improvement of education and security infrastructural facilities. The projects implemented include rehabilitation of three primary schools, construction of two chief's office, construction of one public toilet, construction of one social hall, and a school perimeter wall, rehabilitation of a health centre and construction of one new secondary school.

  
Sign.....  
**CHAIRMAN NGCDFC**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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

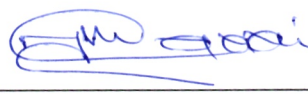
The Accounting Officer in charge of the Nyali NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF'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 NGCDF's financial statements were approved and signed by the Accounting Officer on 8/9/ 2016.



Fund Account Manager



Chairman



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

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

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

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

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. Bank Balances**

The statement of assets reflects bank balance of Kshs.20,790,669 as at 30 June 2016. However, audit review of the bank reconciliation statement as at 30 June 2016 revealed that included in the un-presented cheques amounting to Kshs.22,830,611 were stale cheques totaling Kshs.228,824 and which had not been reversed in the cash book as at 30 June 2016. In addition, bank charges amounting to Kshs.1,100 were not recorded in the cashbook and therefore were excluded from these financial statements.

Consequently, the accuracy and completeness of bank balance of Kshs.20,790,669 as at 30 June 2016 could not be confirmed.

#### **2. Committee Expenses**

Statement of receipts and payments for the year ended 30 June 2016 reflects a figure of Kshs.5,882,783 in respect of use of goods and services as detailed in Note 5 to the financial statements. Included in this figure is an amount of Kshs.3,00,900 in respect of committee allowance. Audit verifications revealed that committee allowance amounting to Kshs.708,000 was paid to Constituency Development Fund Committee (CDFC) members on 29 February 2016, the period when the CDFC had been disbanded. Although, the management indicates the payment was for sittings held before disbandment, there was however no documentary evidence availed for audit to confirm this assertion.

In the foregoing, the propriety and regularity of the committee allowance amounting to Kshs.708,000 for the year ended 30 June 2016 could not be ascertained.

#### **3. Statutory Deductions**

The statement of receipts and payments for the year ended 30 June 2016 reflects compensation of employees figure of Kshs.1,036,920. Included in this figure are statutory deductions amounting to Kshs.79,789 which had not been remitted to relevant government agencies. In addition, there was no evidence of withholding taxes being deducted from contractors and remitted to Kenya Revenue Authority contrary to Section

4 (1) of the Income Tax Rules 2001, which provides that a person who makes a payment of, or on account of, any income which is subject to withholding tax shall deduct tax therefrom in the amount specified.

As a result, the management did not comply with the income tax requirements and possible fines and penalties accruing due to non-compliance were not provided for in these financial statements.

### Qualified Opinion

In my opinion, except for effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Nyali Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

### Other Matter

#### 1.0 Budgetary Controls and Performance

The summary statement of appropriations: recurrent and development reflects final budget figure of Kshs.193,462,572 where Kshs.177,020,860 being 92% of the total budget was allocated to projects as; transfers to other government units totaling Kshs.63,205,498 and other grants and transfers amounting to Kshs.113,815,362.

The National Government Constituency Development Fund (NG-CDF) – Nyali Constituency received an allocation of Kshs.48,223,080 being 25 % of the budget for the financial year under review.

The CDF actual expenditure was Kshs.72,753,550 resulting to under absorption of Kshs.120,709,021 or 62% as summarized below:

Budget line	Final Budget (Kshs)	Expenditure (Kshs)	Under-Absorption (Kshs)	Under-Absorption %
Compensation of employees	5,963,973	1,036,920	4,927,053	83%
Use of goods and services	10,327,739	5,882,783	4,444,956	43%
Transfers to other government units	63,205,498	16,072,412	47,133,086	75%
Other grants and transfers	113,815,362	49,622,075	64,193,286	56%
Acquisition of assets	150,000	118,750	31,250	21%
Other payments	0	20,610	-20,610	0%
<b>Total</b>	<b>193,462,572</b>	<b>72,753,550</b>	<b>120,709,021</b>	<b>62%</b>

The following were observations from the above summary:

- i. The fund had a total under-expenditure of Kshs.120,709,021 or 62% of the budget. This implies that public funds were lying idle at the expense of other deserving areas. The underutilization of the funds may have impacted negatively on the delivery of goods and services to the citizens of Nyali or may be an indication of over-budgeting in the NGCDF hence there is a need to re-evaluate the budgeting process to focus on more priority areas as guided by public participation in the budget making process.
- ii. In addition, the CDF underspent by 75% and 56% on transfers to other government units and other grants and transfers respectively which represents project funds not disbursed for implementation. This may affect public service delivery to the residents of Nyali Constituency contrary to values and principles of public service as provided for under Article 232 (1– c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

## 2.0 Project Implementation

According to the project implementation status report as at 30 June 2016, the following thirty three (33) projects with a total budget of Kshs.53,812,286 were not implemented during the period under review:

No	Name	Activity	Financial Year	Allocation Kshs
1.	CDF Motor vehicle	Purchase of CDF vehicle	2014/2015	6,000,000
2.	Kengeleni Nursery School	Construction of 1 classroom and toilet block	2013/2014	2,425,552
3.	Mkomani Primary School	Construction of 4 classrooms, 1 nurseries block and toilet block	2013/2014	4,500,000
4.	Ziwa La Ngombe secondary school	Construction of 4 classrooms, 1 administration block	2013/2014	4,000,000.
5.	Kongowea (Kwa Mzee Ilunga)	construction of soak pit	2014/2015	300,000
6.	Kongowea (Kwa Garama)	construction of soak pit	2014/2015	300,000
7.	Kongowea(market)	construction of soak pit	2014/2015	300,000

8.	Kongowea (Uwanja Wa Mbuzi)	construction of soak pit	2014/2015	300,000
9.	Frere Town(Khadija School)	construction of soak pit	2014/2015	300,000
10.	Frere Town(Frere Hall)	construction of soak pit	2014/2015	300,000
11.	Frere Town (Sarajevo)	construction of soak pit	2014/2015	300,000
12.	Frere Town (Barsheba)	construction of soak pit	2014/2015	300,000
13.	Kadzandani (Kwa Bullo)	construction of soak pit	2014/2015	300,000
14.	Kadzandani (Mwatamba)	construction of soak pit	2014/2015	300,000
15.	Kadzandani( Mwanakavani)	construction of soak pit	2014/2015	300,000
16.	Kadzandani (Mbungoni)	construction of soak pit	2014/2015	300,000
17.	Ziwa La Ng'ombe(kongoni)	construction of soak pit	2014/2015	300,000
18.	Ziwa La Ng'ombe(kidogo basi)	construction of soak pit	2014/2015	300,000
19.	Ziwa La Ng'ombe( clinic)	construction of soak pit	2014/2015	300,000
20.	Ziwa La Ng'ombe(kambi ya moto)	construction of soak pit	2014/2015	300,000
21.	Mkomani, Mnazi moja	construction of soak pit	2014/2015	300,000
22.	Mkomani, Shauri Yako	construction of soak pit	2014/2015	300,000
23.	Mkomani, Sineno	construction of soak pit	2014/2015	300,000
24.	Mkomani, Maweni	construction of soak pit	2014/2015	300,000
25.	Purchase of office generator	Purchase of office generator	2013/2014	150,000
26.	Matopeni public toilet	Construction of public toilet	2014/2015	2,500,000
27.	Frere town public toilet	Construction of public toilet	2014/2015	3,986,734
28.	Mkomani social hall	Construction of social hall	2014/2015	6,000,000
29.	Kadzandani social hall	Construction of social hall	2014/2015	6,000,000
30.	Mkomani primary school	Purchase of certified seeds for planting	2013/2014	250,000

31.	Flood Lights at Kwa Bulo and Mwatamba	Installation and fabrication of flood lights	2015/2016	4,000,000
32.	Flood Lights at Kadiri and Kidogo	Installation and fabrication of flood lights	2015/2016	4,000,000
33.	Flood Lights at Mkomani	Installation and fabrication of flood lights	2015/2016	4,000,000
	<b>Total</b>			<b>53,812,286</b>

Record availed for audit review indicated that the funds for the above projects had been reallocated to other projects. This may imply that projects identified by the community were not implemented contrary to Section 3 of the NGCDF Act, 2015 which provides that the objects under the Act are to provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10 (2-a) of the Constitution.

None implementation of development projects affects service delivery to the public and the intended purpose of the project may not be realized. It also casts doubt on the effectiveness of the project monitoring and evaluation carried out by the Constituency Development Fund Committee (CDFC).

### 3.0 Project Inspection

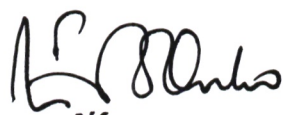
Out of eleven (11) projects inspected in the month of March 2017, five (5) projects with a total cost of Kshs.30,600,000 were found to have issues as indicated below:-

No.	Project name	Project Allocation (Kshs.)	Project Activity	Project Status	Observations
1	Free Town Secondary School	21,000,000	Construction of storey building	Stalled	No work was on-going and information available indicates that the contractor left the site in April 2016. Public funds may go to waste
2	Ziwa La Ng'ombe Social Hall	1,300,000	Construction of a social hall	Completed	The project was not branded and it was difficult to confirm whether the project was undertaken by the NG-CDF
3	CDF Office	4,200,000	Construction of a two storey building	On-going	Signage of the on-going work not erected as required by the regulations.

4	Maweni Secondary School	3,800,000	Construction of dining hall with a kitchen	On-going	Bills of Quantities were not availed and it was therefore difficult to verify the work done.
5	Kwa Bullo	300,000	Construction of a borehole	completed	The borehole had broken down and therefore the residents may not realize value for money
	<b>Total</b>	<b>30,600,000</b>			

Although the management has indicated that branding of the projects is underway, it was difficult to confirm whether the projects were undertaken by the NG-CDF, County Government or any other government agency.

In addition, there was no evidence that Nyali NG-CDF had handed over the devolved projects including health facilities, water, roads and street lighting to the County Government of Mombasa which could affect sustainability and maintenance of the projects.



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

**Nairobi**

**17 July 2017**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	48,223,080	88,776,725
Proceeds from Sale of Assets	2	-	
Other Receipts	3	32,000	17,000
<b>TOTAL RECEIPTS</b>		<b>48,255,080</b>	<b>88,793,725</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,036,920	1,224,881
Use of goods and services	5	5,882,783	1,922,400
Transfers to Other Government Units	6	16,072,412	24,873,788
Other grants and transfers	7	49,622,075	20,396,809
Acquisition of Assets	8	118,750	-
Other Payments	9	20,610	-
<b>TOTAL PAYMENTS</b>		<b>72,753,550</b>	<b>48,417,878</b>
<b>SURPLUS/DEFICIT</b>		<b>(24,498,470)</b>	<b>40,375,847</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyali NGCDF financial statements were approved on 8/9/ 2016 and signed by:



**Chairman - NGCDF**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

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

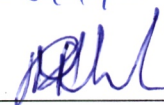
**V. STATEMENT OF ASSETS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	20,790,669	43,126,888
Cash Balances (cash at hand)	10B	-	1,599,500
Outstanding Imprests	11	-	
<b>TOTAL FINANCIAL ASSETS</b>		<u>20,790,669</u>	<u>44,726,388</u>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd. 1st July...	13	44,726,388	4,279,496
Surplus/Deficit for the year		(24,498,470)	40,375,847
Prior year adjustments	14	562,752	71,045
<b>NET LIABILITIES</b>		<u>20,790,669</u>	<u>44,726,388</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyalí NGCDF financial statements were approved on 8/9/ 2016 and signed by:



**Chairman - NGCDFC**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
Transfers from CDF Board	1	48,223,080	88,776,725
Other Receipts	3	32,000	17,000
		<b>48,255,080</b>	<b>88,793,725</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,036,920	1,224,881
Use of goods and services	5	5,882,783	1,922,400
Transfers to Other Government Units	6	16,072,412	24,873,788
Other grants and transfers	7	49,622,075	20,396,808
Other Payments	9	20,610	-
		<b>72,634,800</b>	<b>40,446,892</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	562,752	71,045
<b>Net cash flow from operating activities</b>		<b>(23,816,969)</b>	<b>40,446,892</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	118,750	-
<b>Net cash flows from Investing Activities</b>			-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(23,935,719)</b>	<b>40,446,892</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year	13	44,726,388	4,279,496
Cash and cash equivalent at <b>END</b> of the year		20,790,669	44,726,388


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	102,112,603	91,349,968	193,462,571	48,223,080	145,239,491	24.9%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	32,000	32,000	32,000	-	-
<b>TOTAL</b>	<b>102,112,603</b>	<b>91,381,968</b>	<b>193,494,571</b>	<b>48,255,080</b>	<b>145,239,491</b>	<b>24.9%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,269,740	3,694,233	5,963,973	1,036,920	4,927,053	17.4%
Use of goods and services	6,920,388	3,407,351	10,327,739	5,882,783	4,444,956	57.0%
Transfers to Other Government Units	41,574,445	21,631,053	63,205,498	16,072,412	47,133,086	25.4%
Other grants and transfers	51,348,030	62,467,332	113,815,362	49,622,075	64,193,286	43.6%
Acquisition of Assets	-	150,000	150,000	118,750	31,250	79.2%
Other Payments	-	-	-	20,610	(20,610)	-
<b>TOTAL</b>	<b>102,112,603</b>	<b>91,349,968</b>	<b>193,462,571</b>	<b>72,753,550</b>	<b>120,709,021</b>	<b>37.6%</b>

The NYALI NGCDF financial statements were approved on 8/9/ 2016 and signed by:

  
 \_\_\_\_\_  
**Chairman NGCDF**

  
 \_\_\_\_\_  
**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 NGCDF 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 NGCDF.

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF 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 NGCDF'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 NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>			
<b>1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
Description	A.I.E NO.	2015 - 2016	2014 -2015
		Kshs	Kshs
Normal Allocation	A820946	48,223,080.0 0	40,553,645
			24,111,540
			24,111,540
Conditional grants	AIE NO.	-	-
Receipt from other Constituency	AIE NO.	-	-
<b>TOTAL</b>		<b>48,223,080</b>	<b>88,776,725</b>
<b>2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of office and general equipment		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>
<b>3. OTHER RECEIPTS</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Interest Received		-	-
Rents		-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

Interest Received		-	-
Other Receipts Not Classified Elsewhere (sale of tenders)		32,000	17,000
<b>TOTAL</b>		<b>32,000</b>	<b>17,000</b>
<b>4. COMPENSATION OF EMPLOYEES</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Basic wages of contractual employees		823,320	941,081
Basic wages of casual labour		-	6,000
Personal allowances paid as part of salary		-	-
House allowance		156,000	204,000
Transport allowance		48,000	68,000
Leave allowance		-	-
Other personnel payments		-	-
Employer contribution to NSSF		9,600	-
gratuity		-	-
<b>TOTAL</b>		<b>1,036,920</b>	<b>1,219,081</b>
<b>5. USE OF GOODS AND SERVICES</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Utilities, supplies and services		-	-
Office rent		-	75,000
Communication, supplies and services		-	37,720
Domestic travel and subsistence		-	19,400



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

Printing, advertising and information supplies & services		-	-
Rentals of produced assets		-	-
Training expenses		271,000	-
Hospitality supplies and services		-	-
Other committee expenses		1,289,500	-
Committee allowance		3,000,990	1,034,000
Insurance costs		-	-
Specialized materials and services		-	-
Office and general supplies and services		1,321,293	728,717
Fuel ,oil & lubricants		-	-
Other operating expenses		-	27,563
Routine maintenance – vehicles and other transport equipment		-	-
Routine maintenance – other assets		-	-
<b>TOTAL</b>		<b>5,882,783</b>	<b>1,922,400</b>
<b>6. TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Transfers to primary schools		8,272,412	18,579,656
Transfers to secondary schools		7,800,000	-
Transfers to Tertiary institutions		-	-
Transfers to Health institutions		-	6,294,132
<b>TOTAL</b>		<b>16,072,412</b>	<b>24,873,788</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

<b>7. OTHER GRANTS AND OTHER PAYMENTS</b>			
Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bursary -Secondary		11,875,000	3,292,000
Bursary -Tertiary		2,380,000	2,730,000
Bursary-Special schools		-	-
Mocks & CAT		-	-
water		-	1,750,000
Agriculture (food security)		-	-
Electricity projects		-	7,000,000
Security		7,099,000	1,262,133
Roads		-	-
Sports		1,928,923	-
Other capital grants and transfer		23,931,468	512,100
Emergency Projects (specify)		2,407,684	3,850,575
<b>TOTAL</b>		<b>49,622,075</b>	<b>20,396,808</b>
<b>8 .ACQUISITION OF ASSETS</b>			
<u>Non-Financial Assets</u>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	1,267,465
Purchase of computers ,printers and other IT equipments		-	-
Purchase of photocopier		118,750	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
<b>TOTAL</b>		<b>118,750</b>	<b>1,267,465</b>
<b>9. Other Payments</b>			
Bank charges		20,610	727,500
		-	-
<b>TOTAL</b>		<b>20,610</b>	<b>727,500</b>
<b>10A: Bank Balances (cash book bank balance)</b>			
Name of Bank, Account No. & currency		2015 - 2016	2014 - 2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
<i>Equity Bank Kengeleni Branch</i>	1140261189476	20,790,669	43,126,888
		-	-
<b>TOTAL</b>		<b>20,790,669</b>	<b>43,126,388</b>
<b>10B: CASH IN HAND)</b>			
		2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>			
<b>11: OUTSTANDING IMPRESTS</b>			
<i>Name of Officer</i>		2015-2016	2014-2015
	Date imprest taken	Kshs	Kshs
		-	1,599,500
<b>TOTAL</b>		<b>-</b>	<b>1,599,500</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

12 .RETENTION		2015-2016	2014-2015
Supplier/Contractor	PV no	Kshs	Kshs
		-	-
<b>TOTAL</b>		-	-
<b>13. BALANCES BROUGHT FORWARD</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
		(1//7/2015)	(1/7/2014)
Bank accounts		44,726,388	3,811,996
Cash in hand		-	-
Imprest		-	467,500
<b>TOTAL</b>		<b>44,726,388</b>	<b>4,279,496</b>
<b>14. PRIOR YEAR ADJUSTMENTS</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Bank accounts			
Cash in hand		562,752	5,800
Imprest		-	35,000
		-	30,245
<b>TOTAL</b>		<b>562,752</b>	<b>71,045</b>
<b>15. OTHER IMPORTANT DISCLOSURES</b>			
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	727,500
<b>TOTAL</b>		<b>-</b>	<b>727,500</b>
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		2015-2016	2014-2015
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (Gratuity and compensation)		1,169,780	418,140
<b>TOTAL</b>		<b>1,169,780</b>	<b>418,140</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

*NOTE TO THE FINANCIAL STATEMENTS (Continued)*

<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>	<b>2015-2016</b>	<b>2014-2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	6,800,000	23,769,513
Amounts due to other grants and other transfers (see attached list)	13,990,669	24,453,566
Others (specify)	-	-
		-
	<b>20,790,669</b>	<b>48,223,079</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE					
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
				2016	2015
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
Sub-Total	-		-	-	-
<b>Construction of civil works</b>					
1.					
Sub-Total	-	-	-	-	-
<b>Supply of goods</b>					
1.					
Sub-Total	-	-	-	-	-
<b>Supply of services</b>					
1. Swaleh& Advocate(Rent)	720,000		540,000	180,000	-
Sub-Total	720,000		540,000	180,000	-
Grand Total	720,000		720,000	180,000	-



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES							
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2016	2015	
		a	b	c	d=a-c		
<b>Senior Management</b>							
1. Riziki Mohamed	H	338,000	1.10.13	338,000	-	26,000	
<b>Sub-Total</b>		<b>338,000</b>		<b>338,000</b>	<b>-</b>	<b>26,000</b>	
<b>Middle Management</b>							
2. Jackson N. Ruto	G	247,000	1.10.13	247,000	-	19,000	
<b>Sub-Total</b>		<b>247,000</b>		<b>247,000</b>	<b>-</b>	<b>19,000</b>	
<b>Unionisable Employees</b>							
3. Jemima Achieng	G	221,000	11.02.14	221,000	-	17,000	
4. Gregory Taki	G	221,000	1.10.13	221,000	-	17,000	
<b>Sub-Total</b>		<b>442,000</b>		<b>442,000</b>	<b>-</b>	<b>34,000</b>	
<b>Others (Staff gratuity)</b>							
<b>i) Staff gratuity</b>							
1. Riziki Mohamed	H	214,830	-	-	214,830	136,710	
2. Jackson Ngetich	G	153,450	-	-	153,450	97,650	
3. Jemima Achieng	G	68,510	-	-	68,510	20,150	
4. Gregory Taki	G	132,990	-	-	132,990	84,630	
<b>ii) Compensation</b>							
5. Mourice Obuya	J	300,000	1.10.13	-	300,000	-	Terminated on
6. Michael Omondi	J	300,000	1.10.13	-	300,000	-	Terminated on
<b>Sub-Total</b>		<b>1,169,780</b>	<b>-</b>	<b>-</b>	<b>1,169,780</b>	<b>418,140</b>	
<b>Grand Total</b>		<b>2,196,780</b>	<b>-</b>	<b>1,027,000</b>	<b>1,169,780</b>	<b>418,140</b>	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

<b>ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES</b>						
Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Comments
		a	b	c	2,016 d=a-c	
<b>Amounts due to other Government entities</b>						
1. Kengeleni Primary school	Construction of one (1)classroom	1,800,000	-	-	1,800,000	
2. Kongowea Primary school	Construction of classrooms(storey)	5,000,000	-	-	5,000,000	
<b>Sub-Total</b>		<b>6,800,000</b>	<b>-</b>	<b>-</b>	<b>6,800,000</b>	
<b>Amounts due to other grants and other transfers</b>						
1 .Emergency Reserve	Cater for emergencies	5,400,259	-	3,409,590	1,990,669	
2. Mkomani social hall	Construction of a social hall	6,000,000	-	-	6,000,000	
3. Kadzandani social hall	Construction of a social hall	6,000,000	-	-	6,000,000	
<b>Sub-Total</b>		<b>17,400,259</b>	<b>-</b>	<b>-</b>	<b>13,990,669</b>	
<b>Others (specify)</b>						
		-	-	-	-	
		-	-	-	-	
<b>Sub-Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Grand Total</b>		<b>24,200,259</b>		<b>3,409,590</b>	<b>20,790,669</b>	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- NYALI CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

ANNEX 4- SUMMARY OF FIXED ASSETS REGISTER		
Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2015/16	2014/15
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	1,366,765	1,248,015
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>TOTAL</b>	<b>1,366,765</b>	<b>1,248,015</b>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ASSETS REGISTER

AS AT 30 TH June 2016

COUNTY	CONSTITUENCY	ASSET NAME/ DESCRIPTION	ASSET CATEGORY	ASSET NO. /TAG NO.	SERIAL NUMBER	ACQUISITION DATE	PURCHASE COST(KSH)	PHYSICAL LOCATION	CURRENT CONDITION
Mombasa	Nyali	Calculator	Equipment	NYL/CIC/01/14		2014	2,000.00	FAM Office	Usable
Mombasa	Nyali	Calculator	Equipment	NYL/CIC/02/14		2014	2,000.00	Accounts office	Usable
Mombasa	Nyali	Complete four way work-station	Furniture	NYL/WST/01/14		2014	159,600.00	Customer care	Usable
Mombasa	Nyali	Computer CPU Dell	Equipment	NYL/CPU/01/14	BNPHNW1	2014	From the Board	FAM Office	Usable
Mombasa	Nyali	Computer Monitor Dell	Equipment	NYL/COMP/01/14	33V-GYTM	2014	From the Board	FAM Office	Usable
Mombasa	Nyali	UPS	Equipment	NYL/UPS/01/14	3B1304-12205	2014	From the Board	FAM Office	Faulty
Mombasa	Nyali	Scanner-HP ScanJet550	Equipment	NYL/SCN/01/14	CN33BWH15C	2014	From the Board	FAM Office	Usable
Mombasa	Nyali	Computer CPU Acer	Equipment	NYL/CPU/02/14	DBEF4241	2014	55,000.00	Customer care	Usable
Mombasa	Nyali	Computer Monitor Acer	Equipment	NYL/COMP/02/14	F724241	2014		Customer care	Usable
Mombasa	Nyali	Computer CPU Acer	Equipment	NYL/CPU/03/14	DCD9600	2014	55,000.00	Customer care	Faulty
Mombasa	Nyali	Computer Monitor Acer	Equipment	NYL/COMP/03/14	DEF4241	2014		Customer care	Usable
Mombasa	Nyali	Computer CPU Acer	Equipment	NYL/CPU/04/14	D5B9600	2014	55,000.00	Accounts office	Usable



Mombasa	Nyali	Computer Monitor Acer	Equipment	NYL/COMP/04/14	DB4201	2014		Accounts office	Usable
Mombasa	Nyali	Executive 12 seater conference table	Furniture	NYL/CC/01/14		2014	137,600.00	Board Room	Usable
Mombasa	Nyali	Executive coffee table	Furniture	NYL/ECT/01/14		2014	19,000.00	MP's Office	Usable
Mombasa	Nyali	Executive office chair	Furniture	NYL/ECH/01/14		2014	35,000.00	Customer care	Usable
Mombasa	Nyali	Executive office chair	Furniture	NYL/ECH/02/14		2014	35,000.00	Customer care	Usable
Mombasa	Nyali	Executive office chair	Furniture	NYL/EOC/01/14		2014	39,000.00	FAM Office	Usable
Mombasa	Nyali	Executive office table	Furniture	NYL/ETB/01/14		2014	95,900.00	FAM Office	Usable
Mombasa	Nyali	Executive L-shaped office table	Furniture	NYL/LTB/01/14		2014	52,500.00	Accounts office	Usable
Mombasa	Nyali	Extension cable	Equipment	NYL/CBL/01/14		2014	1,000.00	Customer care	Usable
Mombasa	Nyali	Extension cable	Equipment	NYL/CBL/02/14		2014	1,000.00	Customer care	Faulty
Mombasa	Nyali	Flash disk	Equipment	NYL/FLD/01/14		2014	900	Customer care	Faulty
Mombasa	Nyali	Flash disk	Equipment	NYL/FLD/02/14		2014	900	Customer care	Faulty
Mombasa	Nyali	Flash disk	Equipment	NYL/FLD/03/14		2014	900	Accounts office	Faulty
Mombasa	Nyali	Laptop	Equipment	NYL/LPTOP/01/14		2014	51,000.00	FAM Office	Faulty
Mombasa	Nyali	Laptop	Equipment	NYL/LPTOP/02/14		2014	51,000.00	Secretary's office	Faulty
Mombasa	Nyali	Modem	Equipment	NYL/MDM/01/14		2014	2,500.00	Missing	N/A
Mombasa	Nyali	Office curtains	Fittings	NYL/CNTS/01/14		2014	8,000.00	Customer care	Usable
Mombasa	Nyali	Office flower pot	Fittings	NYL/OPP/01/14		2014	2,200.00	MP's Office	Usable



Mombasa	Nyali	Office sofa set – 5 seater	Fittings	NYL/ECH/03/14		2014	223,965.00	MP's Office	Usable
Mombasa	Nyali	Paper Punch	Equipment	NYL/PP/01/14		2014	450	Customer care	Usable
Mombasa	Nyali	Printer HP LaserJet Pro 400	Machine	NYL/PRT/01/14	PHHGG06257	2014	26,000.00	FAM Office	Usable
Mombasa	Nyali	Printer HP LaserJet P1102	Machine	NYL/PRT/02/14	VNF3C23156	2014		Customer care	Usable
Mombasa	Nyali	Standard office table	Furniture	NYL/STDT/01/14		2014	62,500.00	Store	Broken
Mombasa	Nyali	staplers	Equipment	NYL/STP/01/14		2014	450	Customer care	Usable
Mombasa	Nyali	staplers	Equipment	NYL/STP/02/14		2014	450	Accounts office	Usable
Mombasa	Nyali	Visitor seats 12No.	Furniture	NYL/VST/01-12/14		2014	50,400.00	Board Room	Usable
Mombasa	Nyali	Wall to wall carpet	Fittings	NYL/WWC/01/14		2014	21,800.00	MP's Office	Usable
Mombasa	Nyali	Photocopier	Machine	NYL/PRT/02/16	LBC5423695	2016	118,750.00	Accounts office	Usable
		<b>TOTAL</b>					<b>1,366,765.00</b>		

