

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT


OF

THE AUDITOR-GENERAL

ON

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

PARLIAMENT
OF KENYA
LIBRARY

 THE NATIONAL ASSEMBLY PAPERS LAID	
FOR THE YEAR ENDED DEC 2018	
30 JUNE 2017	
BY:	Hon. Aden Duale, n.p. Leader of Majority Party
CLERK-AT THE-TABLE:	Rachel Kainu - Principal Clerk Assistant 1
DAY: Tuesday	

NG-CDF LUANDA CONSTITUENCY



NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2017**

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

CONSTITUENCY DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

Table of Content

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	ge i
II.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	
III.	FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	
IV.	STATEMENT OF RECEIPTS AND PAYMENTS	1
V.	STATEMENT OF ASSETS	2
VI.	STATEMENT OF CASH FLOW	3
VII.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	4
VIII.	SIGNIFICANT ACCOUNTING POLICIES.....	5
IX.	NOTES TO THE FINANCIAL STATEMENT.....	7

CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Luanda Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Gregory K. Otaalo
3.	Sub County Accountant	SYLVESTER ONYANG'O

(d) Fiduciary Oversight Arrangements

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

(e) LUANDA NG- CDF Headquarters

National Government constituency Development Fund Board
Harambee Cooperative Plaza, 5th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi Kenya.

NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

(f) LUANDA NG-CDF Contacts

Telephone: (254) 721-925-048
E-mail: cdfluanda@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) LUANDA NG- CDF Bankers

1. Equity Bank,
Luanda Branch
P.O. Box 34-50307
Luanda, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

III. STATEMENT OF NG- 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 NG-CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the (*Luanda NG- CDF*) is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 NG-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 NG-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 (*LUANDA NG-CDF*) accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the (*LUANDA NG-CDF*) further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the (*LUANDA NG- CDF*) confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-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 NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 14/08/ 2017.


FUND ACCOUNT MANAGER


CHAIRMAN **27 JUL 2018**

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Luanda Constituency set out on pages 1 to 27, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of appropriation: recurrent and development combined 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.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Luanda Constituency as at 30 June 2017, 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.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective manner.

Basis for Qualified Opinion

1. Unsupported Expenditures

Included in the use of goods and services balance of Kshs.2,244,627 reflected in the statement of receipts and payments are expenditures totaling Kshs.1,549,000 that were not supported with appropriate transactional records: Payment vouchers for expenditure totaling Kshs.580,000 comprised of Kshs.180,000 incurred on rent, Kshs.100,000 on fuel and lubricants and Kshs.300,000 on production of newsletters were not made available for audit verification. In addition, four payment vouchers for payments totaling Kshs.969,000 made to various suppliers were not supported with signed delivery notes, counter receipt vouchers, invoices, supplier fuel consumption statements and work tickets.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Luanda Constituency for the year ended 30 June 2017

In view of these anomalies, the accuracy, occurrence and propriety of the expenditures totalling Kshs1,549,000 cannot be confirmed.

2. Undefined Project Works and Expenditure

Included in the transfers to other Government units balance of Kshs.45,659,987 reflected in the statement of receipts and payments for the year under review is Kshs.18,058,361 in National Government Constituency Development Fund Committee (NGCDFC) disbursements for construction of Mumboha playground at Mumboha Secondary School. The project was taken over by the Fund after its initial sponsors failed to complete it.

However, it was not possible to verify the value of the works done by National Government Constituencies Development Fund - Luanda since payments for the works were not based on objective criteria such as bills of quantities.

In the absence of valuation criteria, it is not possible to confirm the accuracy and occurrence of the expenditure and whether National Government Constituency Development Fund - Luanda obtained fair value on the sum of Kshs.18,058,361 incurred on the project.

3. Acquisition of Assets

The entire acquisition of assets expenditure of Kshs.20,737,347 reflected in the statement of receipts and payments for the year under review relates to construction of the Luanda CDF offices at Emmutsa. However, bills of quantities were not presented for audit to show how the expenditure was planned for and incurred.

Further, the project's file maintained at the National Government Constituencies Development Fund -Luanda office did not specify the works paid for by the Fund and as a result it is not possible to confirm the accuracy and occurrence of the expenditure totaling Kshs.20,737,347 reported to have been incurred on the project. In addition it is not possible to confirm that fair value was obtained from the expenditure.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Luanda Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other requirements applicable to performing audits of financial statements in Kenya. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budgetary Control and Performance for the Financial Year 2016/17

Overall, variation of expenditure from the budget was within acceptable limits. However, variations of some individual expenditure items were excessive as shown in the table below:

Receipt/Expense Item	Final Budget (Kshs.)	Actual on Comparable Basis (Kshs.)	Budget Utilisation Difference (Kshs.)	% of Utilisation
Compensation of Employees	2,949,067.00	2,212,586.00	736,481.00	75%
Use of Goods and Services	1,162,726.10	2,244,627.00	-1,081,900.90	193%
Committee Expenses	3,048,895.57	6,328,590.00	-3,279,694.43	207%
Transfers to Other Government Units	41,527,768.47	45,659,987.00	-4,132,218.53	109%
Other Grants and Transfers	34,992,870.60	26,887,603.67	8,105,266.93	76%
Other Payments	1,000,000.00	-	1,000,000.00	0%
TOTALS	105,294,798.70	104,272,090.67	1,022,708.03	1%

No plausible explanation has been provided by management for these variations.

2. Project Implementation Status (PIS) Report

According to National Government Constituencies Development Fund - Luanda's Project Implementation Status (PIS) report for the year under review, Kshs.364,034,947 was disbursed to implement projects initially estimated to cost Kshs.1,080,614,516 but actual allocations totaled Kshs.320,770,254 only. The report does not however capture the level of completion of the respective projects and therefore is not useful for management reporting and control:

Impl. Status	Estimated Cost (Kshs.)	Approved Allocation	Amount Disbursed (Kshs.)	Balance
Acquired	-	500,000.00	500,000.00	(500,000.00)
Awaiting Funds	3,200,000.00	1,500,000.00	2,800,000.00	400,000.00
Change of activity	4,000,000.00	4,000,000.00	4,000,000.00	-
Complete and handed over	762,214,516.00	232,682,095.60	240,482,095.60	521,732,420.40
In process	500,000.00	9,438,620.60	9,438,620.60	(8,938,620.60)
Negotiation ongoing	800,000.00	500,000.00	500,000.00	300,000.00
Not started	1,000,000.00	400,000.00	400,000.00	600,000.00
Ongoing	308,900,000.00	71,749,538.22	95,914,231.42	212,985,768.58
Reallocated	-	-	10,000,000.00	(10,000,000.00)
TOTAL	1,080,614,516.00	320,770,254.42	364,034,947.62	716,579,568.38

Apparently, the National Government Constituencies Development Fund - Luanda undertook multiple projects, though short of funds, contrary to prudent project management principles. The National Government Constituencies Development Fund - Luanda thus contravened Section 16 of the National Government Constituencies

Development Fund Act, 2015 that requires the committee on delegated authority to encourage best practices in implementation of projects; and ensure that all projects receive adequate funding and are completed within three years.

In the circumstance, the Fund and the constituents did not receive value for the money disbursed to stalled and incomplete projects.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management intends to liquidate the Fund or cease its operations, or have no reliable alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

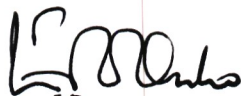
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

26 September 2018

NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

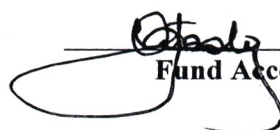
I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	81,896,551.72	114,536,915.00
TOTAL RECEIPTS		81,896,551.72	114,536,915.00
PAYMENTS			
Compensation of Employees	2	2,212,586.00	1,839,604.00
Use of goods and services	3	2,244,627.00	2,647,575.00
Committee Expenses	4	3,905,920.00	5,548,214.00
Transfers to Other Government Units	5	45,659,987.00	32,384,359.00
Other grants and transfers	6	29,310,273.67	37,663,162.00
Social Security Benefits	7	201,350.00	201,350.00
Acquisition of Assets	8	20,737,347.00	10,856,364.00
TOTAL PAYMENTS		104,272,090.67	91,138,718.00
SURPLUS/DEFICIT	9 a	(22,375,538.95)	23,398,197.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LUANDA CDF financial statements were approved on 14/08/ 2017 and signed by:



Chairman - CDFC



Fund Account Manager

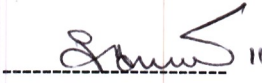


NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	9b	1,022,708.05	23,398,197.00
TOTAL FINANCIAL ASSETS		<u>1,022,658.05</u>	<u>23,398,197.00</u>
REPRESENTED BY			
Fund balance b/fwd	9 c	23,398,197.00	15,841,551.22
Surplus/Deficit for the year	9 a	<u>22,375,488.95</u>	
NET FINANCIAL POSITION	9 b	<u>1,022,658.05</u>	<u>23,398,197.03</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LUANDA NG-CDF financial statements were approved on 14/08/17 2017 and signed by:


 Chairman - CDFC


 Fund Account Manager



NG-CONSTITUENCY DEVELOPMENT FUND- LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

III. STATEMENT OF CASHFLOW

Receipts for operating income	2016-2017	2015-2016
Transfers from CDF Board	1 81,896,551.72	89,184,197.00
Payments for operating expenses		
Compensation of Employees	2 2,212,586.00	1,839,604.00
Use of goods and services	3 2,244,627.00	2,647,575.00
Committee Expenses	4 3,905,920.00	5,548,214.00
Transfers to Other Government Units	5 45,659,987.00	32,384,359.00
Other grants and transfers	6 29,310,273.67	37,663,162.00
Social Security Benefits	7 201,350.00	199,440.00
Adjusted for:		
Adjustments during the year	83,534,743.67	112,553,627.33
Net cash flow from operating activities	(1,638,191.95)	-23,369,430.33
CASHFLOW FROM INVESTING ACTIVITIES		
Net cash flows from Investing Activities		
Acquisition of Assets	(20,737,347.00)	10,856,364.00
NET INCREASE IN CASH AND CASH EQUIVALENT	(22,375,538.95)	
Cash and cash equivalent at BEGINNING of the year	23,398,197.00	15,841,551.22
Cash and cash equivalent at END of the year	1,022,658.05	23,398,197.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The LUANDA NG-CDF financial statements were approved on 14/08/2017 2017 and signed by:



Chairman CDFC



Fund Account Manager



For the year ended 30 June 2017

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	23,398,197.00	105,294,798.72	105,294,798.72		
TOTAL RECEIPT	81,896,551.72	23,398,197.00	105,294,798.72	105,294,798.72		
PAYMENTS						
Compensation of Employees	2,479,067.00	-	2,949,067.00	2,212,586.00	736,481.00	
Use of goods and services	1,162,726.10	-	1,162,726.10	2,244,627.00		
Committee Expenses	3,048,896.55	-	3,048,895.57	6,328,590.00		
Transfers to Other Government Units	26,671,250.47	14,856,518.00	41,527,768.47	45,659,987.00		
Other grants and transfers	28,064,827.00	7,398,043.00	34,992,870.60	26,887,603.67		
Social Security Benefits	210,000.00		210,000.00	201,350.00		
Acquisition of Assets	19,259,784.00	1,143,636.00	20,403,420.00	20,737,347.00		
Other Payments	1,000,000.00		1,000,000.00			
TOTALS	81,896,551.72	23,398,197.00	105,294,798.72	104,272,090.67	1,022,658.05	

The LUANDA CDF financial statements were approved on 14/08/2017 and signed by:


Chairman CDF


Fund Account Manager

V. 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 NG-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 NG-CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

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 NG-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 NG-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 NG-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, 2017.

A handwritten signature in black ink is written over a faint, circular official stamp. The stamp contains text that is mostly illegible but appears to include 'NG-CDF' and 'LUANDA CONSTITUENCY'. The signature is written in a cursive style.

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

VI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

Description	2016-2017	2015-2016
	Kshs	Kshs
CDF Board		
AIE NO...A829648	4,094,827.60	10,000,000.00
AIE NO.....A855053	36,853,449.00	10,000,000.00
AIE NO...A855628	40,948,275.10	10,000,000.00
		10,000,000.00
		22,000,000.00
		26,000,000.00
		26,536,915.00
TOTAL	81,896,551.72	114,536,915.00

Handwritten signature

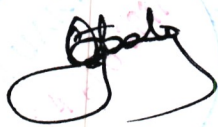


NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic wages of contractual employees	2,212,586.00	1,839,604.00
Total	2,212,586.00	1,839,604.00

A handwritten signature in black ink is written over a faint circular stamp. The signature is stylized and appears to be 'Abalo'. The stamp is light blue and contains some illegible text around the perimeter.

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2016-2017	2015-2016
	Kshs	Kshs
Communication, supplies and services	6,960.00	360,000.00
Domestic travel and subsistence		240,000.00
Printing, advertising and information supplies & services	969,000.00	447,500.00
Insurance costs	363,357.00	369,455.00
Office and general supplies and services	291,540.00	460,920.00
Other operating expenses(Rent)	180,000.00	0.00
Routine maintenance – vehicles and other transport equipment	33,770.00	285,700.00
Routine maintenance –FUEL	400,000.00	200,000.00
TOTAL	<u>2,244,627.00</u>	<u>2,647,575.00</u>

4. COMMITTEE EXPENSES

	2016-2017	2015-2016
	Kshs	Kshs
Committee allowances	1,113,700.00	1,168,000.00
Other committee expenses	<u>2,792,220.00</u>	<u>4,210,400.00</u>
Total	<u>3,905,920.00</u>	<u>5,378,400.00</u>

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017 Kshs	2015-2016 Kshs
Transfers to primary schools (see attached list)	12,053,334.00	20,939,871.00
Transfers to secondary schools (see attached list)	32,240,503.00	9,267,331.00
Transfers to health institutions (see attached list)	1,366,150.00	2,177,157.00
TOTAL	45,659,987.00	32,384,359.00

6. OTHER GRANTS AND OTHER PAYMENTS

	2016-2017 Kshs	2015-2016 Kshs
Bursary – secondary schools (see attached list)	15,684,630.00	7,962,500.00
Bursary – tertiary institutions (see attached list)	3,225,613.00	4,700,896.00
Bursary – special schools (see attached list)	1,120,000.00	100,000.00
Mock & CAT (see attached list)	668,020.00	175,000.00
Security projects (see attached list)	900,000.00	1,750,000.00
Roads projects (see attached list)	0.00	20,000,000.00
Sports projects (see attached list)	2,435,840.00	378,800.00
Emergency projects (see attached list)	5,276,170.67	2,595,966.00
Total	29,310,273.67	37,663,162.00

7. SOCIAL SECURITY BENEFITS

	2016-2017 Kshs	2015-2016 Kshs
Employer contribution to NSSF	201,350.00	48,800.00
Total	201,350.00	48,000.00

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2016-20107	2015-2016
	Kshs	Kshs
Construction of Buildings(NG-CDF OFFICES)	20,737,347.00	10,856,364.00
Total	20,737,347.00	10,856,364.00



NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

9B: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016-2017	2015-2016
	Kshs	Kshs
<i>Name of Bank, Account No. EQUITY BANK 1120261446995(KSHS)</i>	1,022,658.05	23,398,197.00
Total	1,022,658.05	23,398,197.00

A handwritten signature in black ink is written over a faint, circular blue stamp. The signature is cursive and appears to be 'S. S. S.'. The stamp is mostly illegible but seems to contain some text around the perimeter.

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9C. BALANCES BROUGHT FORWARD

	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	23,398,197.00	15,841,551.22
Total	23,398,197.00	15,841,551.22

[Provide short appropriate explanations as necessary]

PROJECTS FOR THE ABOVE BALANCE BROUGHT FORWARD

EBUSAKAMI SEC SCHOOL	1,000,000.00
IBUBI SEC SCHOOL	3,000,000.00
EBWALI SEC SCHOOL	1,302,518.00
EKWANDA SEC SCHOL	1,000,000.00
EBWIRANYI SEC. SCHOOL	1,000,000.00
MULWAKHI SEC SCHOOL	2,500,000.00
EBUSYUBI PRI. SCHOOL	200,000.00
EMULULU PRI SCHOOL	750,000.00
EMUKHUYA PRI. SCHOOL	1,500,000.00
ELUKHAMBI PRI. SCHOOL	1,000,000.00
WANAKHALE PRI. SCHOOL	800,000.00
BURSARY	2,320,832.00
SPORTS	1,221,200.00
EMERGENCY FUND	2,799,647.00

SECURITY

MUKHALAKHALA CHIEFS CAMP	400,000.00
EBUSSAMBA CHIEFS CAMP	1,000,000.00
EPANGA CHIEFS CAMP	800,000.00

HEALTH

EBUSYUBI DISPENSARY	804,000.00
----------------------------	------------

TOTAL

23,398,197.00

NG-CONSTITUENCIES DEVELOPMENT FUND – LUANDA CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017

9B. OTHER IMPORTANT DISCLOSURES

OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0.00	14,856,518.00
Amounts due to other grants and other transfers (see attached list)	0.00	8,541,679.00
Others (<i>OFFICE FURNITURE & NHIF</i>)	1,022,658.05	
	1,022,658.05	23,398,197.00



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended 30 June 2017 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	2,446,727.00	2,446,727.00
Buildings and structures	31,593,711.00	10,856,364.00
TRANSPORT EQUIPMENT	6,130,000.00	6,130,000.00
OFFICE EQUIPMENT, FURNITURE AND FITTINGS	1,456,480.00	1,456,480.00
ICT EQUIPMENT, SOFTWARE AND OTHER ICT	80,000.00	80,000.00
OTHER MACHINERY AND EQUIPMENT	632,000.00	632,000.00
Total	42,338,918.00	21,601,571.00

Handwritten signature

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended 30 June 2017 (Kshs'000)

LIST FOR TRANSFER TO GOVERNMENT ENTITIES

1) ESSONGOLO PRIMARY SCHOOL	2,000,0
2) EMULULU PRIMARY SCHOOL	979,000
3) EBUSYUBI PRIMARY SCHOOL	200,000
4) ESIANDUMBA PRIMARY SCHOOL	200,000
5) EMULULU PRIMARY SCHOOL	750,000
6) EMULULU PRIMARY SCHOOL	2,500,000
7) ESIEMBERO PRIMARY SCHOOL	380,000
8) EMUKHUYA PRIMARY SCHOOL	1,500,000
9) ELUKHAMBHI PRIMARY SCHOOL	1,000,000
10) WANAKHALE PRIMARY SCHOOL	700,000
11) EKAMANJI PRIMARY SCHOOL	1,500,000
12) EMULULU PRIMARY SCHOOL	344,334

SECONDARY SCHOOL

1) EKWANDA SEC SCHOOL	2,000,000
2) EBUSAKAMI SEC SCHOOL	3,000,000
3) EKAMANJI SEC SCHOOL	1500,000
4) EBUSYUBI SEC SCHOOL	1,000,000
5) MUMBOHA SEC SCHOOL	300,000
6) MUMBOHA SEC SCH PLAYING GROUND	7,184,692
7) EBWALI SEC SCHOOL	650,000
8) MUMBOHA PLAYING GROUND	7,062,416
9) MULWAKHI SEC SCHOOL	2,000,000
10) IBUBI SEC SCHOOL	3,000,000
11) MUMBOHA SEC PLAYING GROUND	2,651,904
12) EBWALI SEC SCHOOL	891,491
13) EKWANDA SEC SCHOOL	1,000,000

HEALTH

1) EBUSYUBI DISPENSARY	474,150
2) EMUHAYA SUB-DISTRICK HOSP	892,000

EMERGENCY PROJECTS

IBUBI PRIMARY SCHOOL	100,000
EBUKUYA PRIMARY SCHOOL	200,000
EBUSIRATSI SPECIAL SCHOOL	200,000
DCC'S OFFICE	500,000
EMULULU PRIMARY SCH	726,315



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended 30 June 2017 (Kshs'000)

ASIANGO PRIMARY SCHOOL	21,000
KPLC (CDF OFFICE)	434,118
DCIO OFFICE	549,567.67
EBUSIRALO PRIMARY SCH	1,000,000
EBUKUYA PRIMARY SCH	1,000,000
KPCL (EMULULU PRI SCHOOL	82,847
KPLC (EBWALI SEC SCHOOL	68,303
KPLC (CDF OFFICE)	394,026

SECURITY PROJECTS LIST

IRUMBI CHIEFS CAMP	500,000
IRUMBI CHIEFS CAMP	400,000

SPORTS

F.K.F	40,000
RIRI INFOTEC LTD	233,000
KARWATI INDUSTRY	21,000
KISCEN ENTERPRISES	140,800



NG-CDF, LUANDA

TRIAL BALANCE AS AT 30 JUNE 2017

		DR	CR
Cash and Cash equivalents			
	Bank Balances c/d	1,022,658.05	
Payments			
	Compensation of Employees	2,212,586.00	
	Use of goods and services	2,244,627.00	
	Committee Expenses	3,905,920.00	
	Transfers to Other Government Units	45,659,987.00	
	Other grants and transfers	29,310,273.67	
	Social Security Benefits	201,350.00	
	Acquisition of Assets	20,737,347.00	
	Other Payments	-	
Receipts			
	Transfers from the Board		81,896,551.72
Fund Balance b/f 2015/2016			
			23,398,197.00
TOTAL		105,294,748.72	105,294,748.72



I. NOTES TO THE FINANCIAL STATEMENTS			
GFS CODES			
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2016-2017 Kshs	2015-2016 Kshs
1330407	Normal Allocation		
	A/E NO...A829648	4,094,827.60	10,000,000.00
	A/E NO.....A855053	36,853,499.00	10,000,000.00
	A/E NO...A855628	40,948,275.10	10,000,000.00
			10,000,000.00
			22,000,000.00
1330407			26,000,000.00
1330407	Normal Allocation		26,536,915.00
	TOTAL	81,896,601.70	114,536,915.00

2110000		2 COMPENSATION OF EMPLOYEES	
	Description	2016-2017	2015-2016
		Kshs	Kshs
2110201	Basic wages of contractual employees	2,212,586.00	1,839,604.00
	Total	2,212,586.00	1,839,604.00
2200000		.3 USE OF GOODS AND SERVICES	
	Description	2016-2017	2015-2016
		Kshs	Kshs
2210100	Utilities, supplies and services		284,000.00
2210104	Office rent	180,000.00	
2210200	Communication, supplies and services	6,960.00	360,000.00
2210300	Domestic travel and subsistence		240,000.00
2210500	Printing, advertising and information supplies & services	969,000.00	447,500.00
2210700	Training expenses	-	-
2210900	Insurance costs	363,357.00	369,455.00
2211100	Office and general supplies and services(Tea, stioney and water)	291,540.00	460,920.00
2211200	Fuel, oil & lubricants	400,000.00	200,000.00
2220100	Routine maintenance -- vehicles and other transport equipment	33,770.00	285,700.00
	Total	2,244,627.00	2,647,575.00

2210800 4 COMMITTEE EXPENSES		2016-2017	2015-2016
Description		Kshs	Kshs
2210802 Other committee expenses		5,214,890.00	4,210,400.00
2210809 Committee allowance(CDFC MEETING)		1,113,700.00	1,168,000.00
TOTAL		6,328,590.00	5,378,400.00
2630200 5 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description		2016-2017	2015-2016
		Kshs	Kshs
2630204 Transfers to primary schools		12,053,334.00	20,939,871.00
2630205 Transfers to secondary schools		32,240,503.00	9,267,331.00
2630206 Transfers to Tertiary institutions			
2630207 Transfers to Health institutions		1,366,150.00	2,177,157.00
TOTAL		45,659,987.00	32,384,359.00

2640000		6 OTHER GRANTS AND OTHER PAYMENTS			
Description		2016-2017	2015-2016		
		Kshs	Kshs		
2640101.00	Bursary -Secondary	15,684,630.00	7,962,500.00		
2640102.00	Bursary -Tertiary	3,225,613.00	4,700,896.00		
2640104.00	Bursary-Special schools	1,120,000.00	100,000.00		
2640105.00	Mocks & CAT	669,060.00	175,000.00		
2640504.00	water				
2640507.00	Security	900,000.00	1,750,000.00		
2640508.00	Roads		20,000,000.00		
2640509.00	Sports	2,434,800.00	378,800.00		
2640200.00	Emergency Projects (specify)	5,276,170.67	2,595,966.00		
	Total	29,310,273.67	37,663,162.00		
2120000.00		7 SOCIAL SECURITY BENEFITS			
		2016-2017	2015-2016		
		Kshs	Kshs		
2120101.00	Employer contribution to NSSF	201,350.00	48,800.00		
	Total	201,350.00	48,800.00		

Signature: [Handwritten Signature]
 Controller of Expenditure and Accounts
 Ministry of Education, Science and Technology
 Kenya

310000	8 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2016-2017	2015-2016
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		20,737,347.00	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	3,130,000.00
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings		-	684,500.00
3111002	Purchase of computers ,printers and other IT equipments(video camera)		-	80,000.00
3130101	Acquisition of Land		-	2,446,727.00
	Total		20,737,347.00	6,341,227.00

9A: Bank Balances (cash book bank balance)			
	Account Number	2016-2017	2015-2016
Name of Bank, Account No. & currency	1120261446995		
EQUITY BANK LUANDA BRANCH		1,022,708.05	23,398,197.00
Total		1,022,708.05	23,398,197.00



PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Accuracy, Completeness and Presentation of the Financial Statements	Accounts were adjusted to reflect the new reference	Gregory K. Otaalo(F.A.M)	Resolved	Resolved
2	Bank Reconciliation Statements	The bank reconciliations have been updated to reflect the status to date	Gregory K. Otaalo(F.A.M)	Resolved	Resolved
3	Budget Performance Analysis	The committee underspent on the budget by Ksh.23,398,197.00 which was caused by the CDF Board's delay in disbursing finds to the committee's account. The money was thus spent in the subsequent year on the respective approved projects. Schedule is attached	Gregory K. Otaalo(F.A.M)	Resolved	Resolved
4.0	Project Analysis	The committee has since then initiated the process of implementing Projects valued at 24,030,000.00. The committee also has committed itself to allocate sufficient funds to the ongoing projects so that the constituents get value for money.	Gregory K. Otaalo(F.A.M)	Resolved	Resolved



MONTHLY AND ANNUAL EXPENDITURE RETURNS									
CONSTITUENCY NAME: LUANDA CONSTITUENCY									
YEAR 2016/2017									
CASHBOOK BALANCE AS AT 30th JUNE 2016									
AMOUNT RECEIVED FROM THE BOARD									
AVAILABLE FUNDS	SECTOR/PROJECT TITLE	ALLOCATION	PEYEE	DATE	PV NO	CHK NO	DATE	AIE NO.	AMOUNT
	4-038-214-264024	EMERGENCY	IBUBI PRIMARY SCHOOL	15/7/2016	1650	2049			100,000.00
	4-038-214-264024	EMERGENCY	ERUKUYA PRIMARY SCHO	11/10/2016	1706	2309			200,000.00
	4-038-214-264024	EMERGENCY	EBUSIRATSI SPECIAL SCH	11/10/2016	1707	2283			200,000.00
	4-038-214-264024	EMERGENCY	TRUST WORTH BUILDING	22/11/2016	1736	2332-2333			500,000.00
	4-038-214-264024	EMERGENCY	ALMAK AQUA DRILLERS	27/2/2017	1770	2527,2528&2529			726,315.00
	4-038-214-264024	EMERGENCY	ASIANGO PRIMARY SCHO	2/3/2017	1773	2532			21,000.00
	4-038-214-264024	EMERGENCY	KENYA POWER AND LIGHT	13/4/2017	1888	2939			484,118.00
	4-038-214-264024	EMERGENCY	BUMBE CONTRACTOR	25/4/2017	1894	2983			549,561.67
	4-038-214-264024	EMERGENCY	EBUSIRALO PRIMARY SCH	9/5/2017	1895	3022&3023			1,000,000.00
	4-038-214-264024	EMERGENCY	ERUKUYA PRIMARY SCHO	9/5/2017	1896	3020&3021			1,000,000.00
	4-038-214-264024	EMERGENCY	KPLC EMULULU PRIMARY	29/5/2017	1905	3118			82,847.00
	4-038-214-264024	EMERGENCY	KPLC EBWALI SEC SCHO	29/5/2017	1906	3114			68,303.00
	4-038-214-264024	EMERGENCY	KPLC CDF OFFICES	7/6/2017		3112			394,026.00
									5,276,170.67
(attach copy of relevant cashbook extracts)									
TOTAL AMOUNT OWING TO THE CONSTITUENCY FROM THE BOARD AS AT									
FUND ACCOUNT MANAGER..... SIGNATURE..... DATE.....									







CONSTITUENCY NAME: LUANDA CONSTITUENCY

YEAR 2016/2017

CASHBOOK BALANCE AS AT 30th JUNE 2016

AMOUNT RECEIVED FROM THE BOARD

AVAILABLE FUNDS

ALLOCATION

4-038-214-3110202

4-038-214-3110202

SECTOR/PROJECT TITLE

CDF OFFICES

ALLOCATION

20,737,347.00

EXPENDITURE

PEYEE

TENCONS BUILDERS LTD

TENCONS BUILDERS LTD

DATE

7/12/2016

3/3/2017

PV NO

1740

1782

CHO NO

234,023,412,343

291429152916

AMOUNT

12,094,340.00

8,643,007.00

AMOUNT

20,737,347.00

DATE

DATE

SIGNATURE

FUND ACCOUNT MANAGER

MONTHLY AND ANNUAL EXPENDITURE RETURNS

(attach copy of relevant cashbook page extract)

DATE

A/E NO.

AMOUNT

DATE

CHO NO

PV NO

AMOUNT

7/12/2016

234,023,412,343

1740

12,094,340.00

3/3/2017

291429152916

1782

8,643,007.00

AMOUNT

20,737,347.00

DATE

DATE

SIGNATURE

FUND ACCOUNT MANAGER





CONSTITUENCY NAME: LUANDA CONSTITUENCY		YEAR 2016/2017		(attach copy of relevant cashbook page extract)	
CASHBOOK BALANCE AS AT 30th JUNE 2016		DATE	CHQ NO	AMOUNT	AMOUNT
AMOUNT RECEIVED FROM THE BOARD		DATE	CHQ NO	AMOUNT	AMOUNT
AVAILABLE FUNDS		DATE	CHQ NO	AMOUNT	AMOUNT
ALLOCATION		DATE	CHQ NO	AMOUNT	AMOUNT
SECTOR/PROJECT TITLE	PEYEE	DATE	PV NO	AMOUNT	AMOUNT
4-038-214-2640509	FOOTBALL KENYA FEDERATION	27/9/2016	1687	40,000.00	
4-038-214-2640509	RIRI INFORTECH SYSTEMS	30/9/2016	1698	233,000.00	
4-038-214-2640509	KARNAWATI INDUSTRIES	16/12/2016	1742	21,000.00	
4-038-214-2640509	KISCEN ENTREPRISES	16/12/2016	1745	140,800.00	
4-038-214-2640509	GEGORY K. OTAALO	11/11/2016	IMPRST	394,440.00	
4-038-214-2640509	GEGORY K. OTAALO	16/11/2016	IMPRST	153,500.00	
4-038-214-2640509	GEGORY K. OTAALO	14/11/2016	IMPRST	250,000.00	
	GEGORY K. OTAALO		IMPRST	357,600.00	
	GEGORY K. OTAALO		IMPRST	335,500.00	
	GEGORY K. OTAALO		IMPRST	400,000.00	
	GEGORY K. OTAALO		IMPRST	110,000.00	
				2,435,840.00	2,435,840.00
TOTAL AMOUNT OWING TO THE CONSTITUENCY		(attach copy of relevant cashbook extracts)			
FUND ACCOUNT MANAGER		SIGNATURE		DATE	



MONTHLY AND ANNUAL EXPENDITURE RETURNS

CONSTITUENCY NAME: LUANDA CONSTITUENCY		(attach copy of relevant cashbook page extract)	
FINANCIAL YEAR 2016/2017		DATE	AMOUNT
CASHBOOK BALANCE AS AT 30th JUNE 2016		A/E NO.	AMOUNT
AMOUNT RECEIVED FROM THE BOARD		PV NO	CHQ NO
AVAILABLE FUNDS ALLOCATION	PEYEE	DATE	AMOUNT
4-038-214-3111000	SECTOR/PROJECT TITLE OFFICE FURNITURE	DATE	AMOUNT
ALLOCATION	1,000,000.00		
V		(attach copy of relevant cashbo	
TOTAL AMOUNT OWING TO THE CONSTITUENC		SIGNATURE.....	DATE.....
FUND ACCOUNT MANAGER.....		MONTHLY AND ANNUAL EXPENDITURE RETURNS	

CONSTITUENCY NAME: LUANDA CONSTITUENCY		(attach copy of relevant cashbook page extract)	
YEAR 2016/2017		DATE	AMOUNT
CASHBOOK BALANCE AS AT 30th JUNE 2016		A/E NO.	AMOUNT
AMOUNT RECEIVED FROM THE BOARD		PV NO	CHQ NO
AVAILABLE FUNDS ALLOCATION	PEYEE	DATE	AMOUNT
804,000.00	BENRICKS GEN CONTRACTORS	8/8/2016	474,150.00
HEALTH	AMICON ENTERPRISES	13/7/2016	892,000.00
ALLOCATION	1,366,150.00		
V		(attach copy of relevant cashbook extracts)	
TOTAL AMOUNT OWING TO THE CONSTITUENC		SIGNATURE.....	DATE.....
FUND ACCOUNT MANAGER.....		MONTHLY AND ANNUAL EXPENDITURE RETURNS	

