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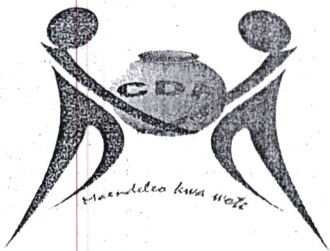
TABLE OFFICE
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01 FEB 2017

OFFICE OF THE AUDITOR-GENERAL

*Paper laid by Law
Wednesday
1/2/2017
Afternoon sitting
Aud*

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MWINGI CENTRAL CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015

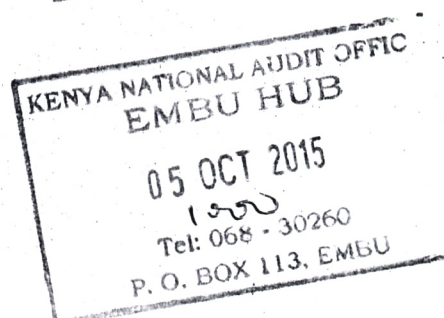
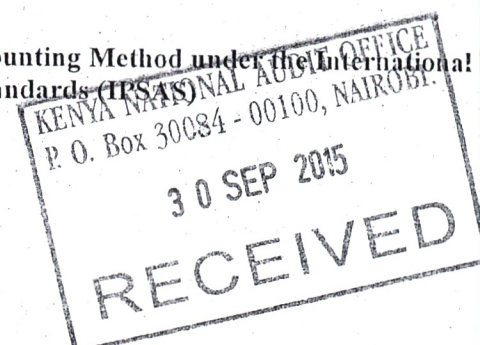


**CONSTITUENCY DEVELOPMENT FUND- MWINGI CENTRAL
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The objective of the fund is to ensure that a specific portion of the national budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and fight against poverty at the constituency level.

(b) Key Management

The *Mwingi Central Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Daniel Komen
3.	Accountant	Francis K Nyamai
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Mwingi Central Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development

Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MWINGI CENTRAL CDF Headquarters

P.O. Box 585-90400
LDP Building
Nairobi-Garissa Road
Mwingi, KENYA

MWINGI CENTRAL CDF Contacts

Telephone: (254) 7105144491
E-mail: cdmwingicentral@cdf.go.ke
Website:

(f) MWINGI CENTRAL CDF Bankers

1. Equity Bank Limited
Mwingi Branch
P.O. Box .280-90400.
Mwingi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

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

I am pleased to present the financial statements for Mwingi Central CDF for the financial year ended June 30, 2015.

During the financial year under review, the constituency was allocated Kshs 122 million with sh.61million (50%) disbursed by the Board. The total funds disbursed to projects during the year stood at Kshs. 91 million.

The fund has contributed positively to development constituents in education, roads, health and water leading to improved living standard of the constituents and reduction in poverty

Some of the challenges encountered during the year under review include the huge demand for development assistance from the constituents and delayed disbursements from the board. I also believe that a new CDF ACT will be up and running in the financial year 2015/2016.



CHAIRMAN CDFC

REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Mwingi Central Constituency set out on pages 7 to 24, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Report of the Auditor-General on Constituencies Development Fund-Mwingi Central Constituency for the Year ended 30 June 2015

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

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Accuracy and Completeness of Financial Statements

During the audit, the Fund presented financial statement balances which were not supported by relevant analyses as shown below:-

Item	Financial Statement Balance (Kshs.)
Compensation to Employees	1,518,211
Utilities, supplies and services	231,477
Hospitality, supplies and services	783,100
Training expenses	1,084,000
Other Operating expenses	2,266,450
Transfers to other government clients	33,132,759
Other Grants and Transfers	39,523,335
Social Security Benefits	67,624
Committee expenses	7,489,423
Use of goods and services	<u>7,136,259</u>
Total	<u>93,232,638</u>

Further, the following notes quoted in the statement of receipts and payments were not included in the Notes to the financial statements.

Note	Item	Amount (Kshs)
7	Transfers to other government units	33,132,759
8	Other grants and transfers	39,523,335
9	Social security benefits	67,624
Total		<u>72,723,718</u>

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2.0 Cash and Cash Equivalents

The statement of financial assets reflects cash and cash equivalent balance of Kshs.28,428,874 as at 30 June 2015. The balance includes unrepresented cheques totaling Kshs.757,129 which in turn includes stale cheques totaling Kshs.93,000. No explanation has been provided for the failure to reverse the stale cheques in the cash book.

In the circumstance, the accuracy of the cash and cash equivalents balance of Kshs.28,428,874 cannot be confirmed.

3.0 Irregular Surrender of Imprests

The financial statements reflect an outstanding imprest balance of Kshs.498,000 as at 30 June 2015. Further, records made available showed that Kshs 4,516,000 paid out as imprest during the financial years 2013/2014 and 2014/2015 was surrendered during the year under review. However, scrutiny of the imprest surrenders indicated that they were not supported by Minutes of the meetings, specific dates of the meetings in the attendance registers and payment schedules. Further, hire of transport expenses were not supported by the particulars of the hired vehicles, destinations and purposes of the respective journeys. In addition, procurement of the car hire services was not subjected to competition while stationeries bought were not supported by S13 receipt vouchers confirms receipt of purchases in the stores. Further, though a total of Kshs.1,556,000 was spent on payment of allowances for preparation of the strategic plan, the plan was not prepared.

Also, included in the expenditure of Kshs.4,516,000 were imprests totalling to Kshs.413,000 during the year under review by a former District Accountant (Kshs.219,000) and the Personal Assistant to the Member of Parliament (Kshs.194,000). The two others were paid allowances for sitting in the Constituency Development Fund Committee (CDFC meetings). However, they were not gazetted as members of the CDFC.

In the circumstances, the propriety and accuracy of the surrendered and outstanding imprests amounting to Kshs.4,516,000 and Kshs.498,000 respectively could not be confirmed.

4.0 Receipts

The financial statements reflect receipts totaling Kshs.112,529,065.00 as at 30 June 2015. However, records made available for audit review including the Authority to Incur Expenditure reflected receipts of Kshs.112,369,065.50 resulting in an over-statement of Kshs.160,000.

As a result, the accuracy of the receipts of Kshs.112,529,065 could not be confirmed.

5.0 Irregular Implementation of Projects and Unsupported Expenditure

5.1 Drilling of Waita Borehole

During the year under review, the Fund contracted the drilling and equipping of a borehole at Waita at a contract sum of Kshs.2,300,000. The Project implementation Status Report (PIS) indicated that the project was on-going as at 30 June 2015. A visit to the project site in March 2016 indicated that the borehole was drilled but equipments were not installed. Further, the project file and other supporting documents were not made available for audit verification.

In the circumstances, the propriety of the expenditure totalling to Kshs.2,300,000 could not be confirmed.

5.2 Purchase of Ambulances

During the year under review, the Fund procured three (3) Ambulances at a total cost of Kshs.14,400,000 for Waita Health Centre, Nuu Sub-District Hospital and Mathuki Health Centre each. However, procurement documents and vehicle log books were not presented for audit review.

In the circumstance, the propriety of the expenditure totalling to Kshs.14,400,000 including existence and valuation of the ambulances could not be confirmed.

5.3 Construction of a Classroom at Kathonzweni Secondary School

During the year under review, the Fund disbursed Kshs.500,000 for construction of a class room at Kathonzweni Secondary School. However, no supporting documents were made available for audit review to show how the allocation was expended.

Consequently, the propriety of the expenditure amounting to Kshs.500,000 could not be confirmed as at 30 June 2015.

5.4 Construction of a Dormitory at Kaai Girls Secondary School

During the year under review, the Fund disbursed Kshs.500,000 to Kaai Girls Secondary School for construction of a dormitory. However, bills of quantities and completion certificates were not presented for audit review.

In the circumstance, the propriety of the expenditure of Kshs.500,000 could not be confirmed.

5.5 Construction of a Kitchen at Mandove Primary School

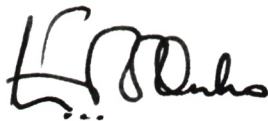
During the year under review, the Fund disbursed Kshs.400,000 to Mandove Primary School for construction of a kitchen. However, bill of quantities and completion certificates were not presented for audit review.

From above analysis, out of the 228 projects, 48 projects (21% of the budgeted number) with a total allocation of Kshs.39,315,198 and total disbursements of Kshs.2,100,000 had not yet commenced.

In the circumstance, it was not possible to ascertain that the Fund would implement all projects as budgeted.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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


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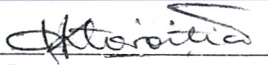
14 November 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	112,529,065.00	33,780,254.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	11,000.00
TOTAL RECEIPTS		112,529,065.00	33,791,254.00
PAYMENTS			
Compensation of employees	4	1,518,211.00	470,694.00
Use of goods and services	5	7,136,259.40	276,391.00
Committee Expenses	6	7,489,423.00	-
Transfers to Other Government Units	7	33,132,759.00	16,700,000.00
Other grants and transfers	8	39,523,335.00	2,651,798.00
Social Security Benefits	9	67,624.00	-
Acquisition of Assets	10	5,750,000.00	908,700.00
Other Payments	11	-	-
TOTAL PAYMENTS		96,883,861.40	21,007,583.00
SURPLUS/DEFICIT		15,645,203.60	12,783,671.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI CENTRAL CDF financial statements were approved on 18/9/ 2015 and signed by:


Chairman - CDFC

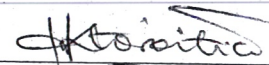

Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	27,930,874.60	3,854,871.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	498,000.00	8,928,800.00
TOTAL FINANCIAL ASSETS		28,428,874.60	12,783,671.00
REPRESENTED BY			
Fund balance b/fwd	13	12,783,671.00	-
Surplus/Deficit for the year	14	15,645,203.60	12,783,671.00
Prior year adjustments		-	-
NET FINANCIAL POSITION		28,428,874.60	12,783,671.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI CENTRAL CDF financial statements were approved on 18/9 2015 and signed by:


Chairman - CDFC


Fund Account Manager

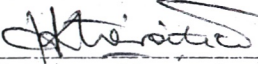
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

	Note	2014 – 2015 Kshs	2013 – 2014 Kshs
Receipts for operating income			
Transfers from CDF Board	1	112,529,065.00	33,780,254.00
Other Receipts	3	-	11,000.00
		112,529,065.00	33,791,254.00
Payments for operating expenses			
Compensation of Employees	4	1,518,211.00	470,694.00
Use of goods and services	5	7,136,259.40	276,391.00
Committee Expenses	6	7,489,423.00	-
Transfers to Other Government Units	7	33,132,759.00	16,700,000.00
Other grants and transfers	8	39,523,335.00	2,651,798.00
Social Security Benefits	9	67,624.00	-
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
Total		91,134,061.40	20,098,883.00
Net cash flow from operating activities		21,395,003.60	13,692,371.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	5,780,000.00	908,700.00
Net cash flows from Investing Activities		(5,780,000.00)	908,700.00
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	12,783,671.00	-
Cash and cash equivalent at END of the year	14	28,428,894.60	12,783,671.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MWINGI CENTRAL CDF financial statements were approved on 18/9/15 2015 and signed by:



Chairman CDFC



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	122,597,369.00	12,783,671.00	135,381,040.00	112,529,065.00	-	100
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL	122,597,369.00	12,783,671.00	135,381,040.00	135,381,040.00	-	100
PAYMENTS						
Compensation of Employees	1,840,000.00	423,450.00	2,263,450.00	1,518,211.00	745,239.00	67
Use of goods and services	2,747,763.00	5,179,191.00	7,926,954.00	7,136,259.40	790,694.60	90
Committee Expenses	5,662,000.00	3,533,750.00	9,195,750.00	7,489,423.00	1,706,327.00	81
Transfers to Other Government Units	45,900,000.00	2,000,000.00	47,900,000.00	33,132,759.00	14,767,241.00	69
Other grants and transfers	51,663,606.00	1,450,000.00	53,113,606.00	39,523,335.00	13,590,271.00	74
Social Security Benefits	84,000.00	27,280.00	111,280.00	67,624.00	43,656.00	61
Acquisition of Assets	11,200,000.00	-	11,200,000.00	5,750,000.00	5,450,000.00	51
Other Payments	3,500,000.00	170,000.00	3,670,000.00	2,266,450.00	1,403,550.00	62
TOTALS	122,597,369.00	12,783,671.00	135,381,040.00	96,884,061.40	38,496,978.60	72

The MWINGI CENTRAL CDF financial statements were approved on 18/9 2015 and signed by:


Chairman CDFC


Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015 Kshs	2013 - 2014 Kshs
CDF Board			
AIE NO	A750153	50,670,381.00	33,780,254.00
AIE NO	A750241	400,000.00	
AIE NO	A796669	5,200,000.00	
AIE NO	A796902	25,609,342.00	
<i>AIE NO</i>	<i>A796963</i>	30,649,342.50	
TOTAL		112,529,065.50	33,780,254

CONSTITUENCIES DEVELOPMENT FUND – MWINGI CENTRAL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***2. OTHER RECEIPTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	11,000.00
Other Receipts Not Classified Elsewhere	-	-
Total	-	11,000.00

3. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,133,476.00	470,694.00
Basic wages of casual labour	61,000.00	-
Personal allowances paid as part of salary		
House allowance	169,000.00	-
Transport allowance	-	-
Leave allowance	4,000.00	-
Other personnel payments	150,735.00	-
gratuity	-	-
Total	1,518,211.00	470,694.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	231,477.50	276,391.00
Office rent	140,000.00	
Communication, supplies and services	112,986.00	
Domestic travel and subsistence	482,000.00	
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	
Training expenses	1,084,000.00	
Hospitality supplies and services	783,100.00	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	1,588,280.70	
Fuel ,oil & lubricants	343,884.20	
Other operating expenses	2,266,450.00	
Routine maintenance – vehicles and other transport equipment	104,081.00	
Routine maintenance – other assets	-	
Total	7,136,259.40	276,391.00

5. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	3,366,423.00	-
Committee allowance	4,123,000.00	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfer to National Government entities	-	-
Transfers to primary schools	7,950,000.00	16,700,000.00
Transfers to secondary schools	14,200,000.00	-
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	10,982,759.00	-
TOTAL	33,132,759.00	16,700,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	10,525,160.00	2,651,798.00
Bursary -Tertiary	5,500,000.00	-
Bursary-Special schools	1,800,000.00	-
Mocks & CAT	2,587,500.00	-
Water	2,160,000.00	-
Agriculture (food security)	-	-
Electricity projects	2,850,000.00	-
Security	3,900,000.00	-
Roads	4,280,675.00	-
Sports	2,560,000.00	-
Environment	1,280,000.00	-
Emergency Projects	2,080,000.00	-
Total	39,523,335.00	2,651,798.00

8. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	67,624.00	-
Total	67,624.00	-

CONSTITUENCIES DEVELOPMENT FUND – MWINGI CENTRAL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***9 ACQUISITION OF ASSETS****Non Financial Assets**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	5,750,000.00	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	908,000.00
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	5,750,000.00	908,000.00

CONSTITUENCIES DEVELOPMENT FUND – MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Mwingi , Account No,0590260983402</i>	27,930,874.60	3,854,871.00
Total	27,930,874.60	3,854,871.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	--	-
Location 2	-	-
-	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Daniel Komen</i>	29/06/15	498,000.00	-	498,000.00
Total				498,000.00

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

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	27,930,874.60	3,854,871.00
Cash in hand	-	-
Imprest	498,000.00	8,928,000.00
Total	28,428,874.60	12,783,671.00

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	2,400,000.00	-
Supply of services	-	-
	2,400,000.00	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others –Service Gratuity	351,377.00	-
	351,377.00	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities	26,150,000.00	45,325,531.00
Amounts due to other grants and other transfers	40,680,000.00	
Others	14,500,000.00	
	81,330,000.00	45,325,531.00

NATIONAL GOVERNMENT ENTITY – MWINGI CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2,014.00	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
6.						
Sub-Total						
Supply of goods						
7. Foton East Africa	14,400,000.00	19/3/2013	14,000,000.00	400,000.00	400,000.00	To clear FY 2015/16
8. Rex General Traders	3,600,000.00	19/3/2013	1,600,000.00	2,000,000.00	2,000,000.00	To clear FY 2015/17
9.						
Sub-Total	18,000,000.00		15,600,000.00	2,400,000.00	18,000,000.00	
Supply of services						
10.						
Sub-Total						
Grand Total	18,000,000.00		15,600,000.00	2,400,000.00	18,000,000.00	

NATIONAL GOVERNMENT ENTITY – MWINGI CENTRAL CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10. Service Gratuity		351,377.00	17/3/2013	0.00	371,377.00	175,688.50	
11.							
12.							
Sub-Total		351,377.00		0	351,377.00	175,688.50	

NATIONAL GOVERNMENT ENTITY – MWINGI CENTRAL CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	-	-
Buildings and structures	-	-
Transport equipment	5,750,000.00	-
Office equipment, furniture and fittings	1,260,529.00	1,260,529.00
ICT Equipment, Software and Other ICT Assets	614,000.00	614,000.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	7,624,529.00	1,874,529.00

