



KENYA NATIONAL AUDIT OFFICE



Paper Laid
By Hon. A. Ombeki (Com)
on Thurs. 12.11.15 (pm)
[Signature]

REPORT

OF

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KITUTU MASABA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KITUTU MASABA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kitutu Masaba Constituency set out on pages 4 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 6 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(2) of the Public Audit Act, 2003 and to submit the report in compliance with Article 227 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

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

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

Basis for Qualified Opinion

1. Committee Expenses

The financial statements reflect a total of Kshs.2,775,500 as payments relating to committee expenses. However, payments totaling Kshs.765,000 were not supported. Consequently, the propriety of the inclusion of Kshs.765,000 in committee expenses could not be confirmed.

2. Accuracy and Completeness of Financial Statements

Differences were noted between the figures reflected in the financial statements and the supporting schedules for the following items:

	Financial Statements Kshs.	Supporting Schedules Kshs.	Variance Ksh.
Emergency projects	2,880,000	2,980,000	100,000
Roads Projects	13,450,000	9,950,000	3,500,000

In the foregoing circumstances, the accuracy of other grants and transfers could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of Kitutu Masaba Constituency Development Fund as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act 2013.

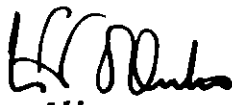
Other Matter

1. Outstanding Imprest

The cash and cash equivalents of Kshs.11,328,003 as at 30 June 2014, includes outstanding imprests totalling Kshs.385,000. Management did not give an explanation as to why the imprests were not accounted for or surrendered on the due date in accordance with existing regulations on issue and surrender of imprests

2. Procurement of Constituency Development Fund Vehicle

The Constituency Development fund procured a motor vehicle at Kshs.6,158,843 through the use of quotations instead of open tender contrary to the provisions of the Public Procurement and Disposal Act, 2005. The CDF management was therefore in breach of the law. My opinion is not qualified in respect of these matters



Edward R. O. Ouko, CBS
AUDITOR- GENERAL

Nairobi

30 July 2015



CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

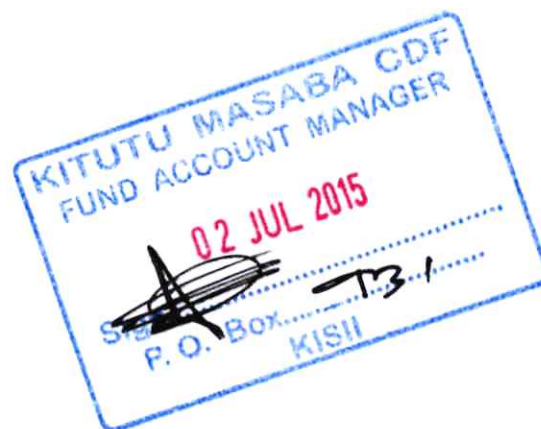


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CONSTITUENCIES DEVELOPMENT FUND - KITUTU MASABA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbungu
2.	Fund Account Manager	Amos O. Apollo
3.	District Accountant	Roselyne A. Muthama

(d) Fiduciary Oversight Arrangements

NO.	NAME	ID NO.	MEMBERSHIP CATEGORY	NOMINATING WARD/ BODY	POSITION IN THE COMMITTEE
1.			National Government Official		
2.	MOSES O. ONSARE	22833012	Man Nominee	RIGOMA	MEMBER
3.	JARED O. ONGIRI	22208826	Man Nominee (Youth)	KEMERA	TREASURER
4.	CHARLES G. MISATI	21635913	Man Nominee	MANGA	MEMBER
5.	JANET BOSIBORI OGENDI	24242899	Woman Nominee (Youth)	MANGA	MEMBER
6.	JOSEPHINE K. MOTURI	5841313	Woman Nominee	GESIMA	MEMBER

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

7.	ROSE O. MOMANYI	10929494	Woman Nominee	GACHUBA	MEMBER
8.	MICHAEL G. MATOKE	5276796	Person With Disability	MAGOMBO	MEMBER
	STEPHEN N. MOSE	0235444	Nominee From NGO	HEART	CHAIRMAN
10.	AMOS APOLLO	10011122	Officer Of The Board	CDF OFFICE	SECRETARY
11.	HON. TIMOTHY M.E. BOSIRE	1634249	Area Member Of Parliament	M.P	EX-OFFICIAL

(e) Entity Headquarters

Kitutu Masaba CDF
P.O. Box 4125
Kisii.

(f) Entity Contacts

Telephone: 0721489083
E-mail: kitutumasaba@cdf.go.ke
Website: www.kitutumasabaconstituency.com

(g) Entity Bankers

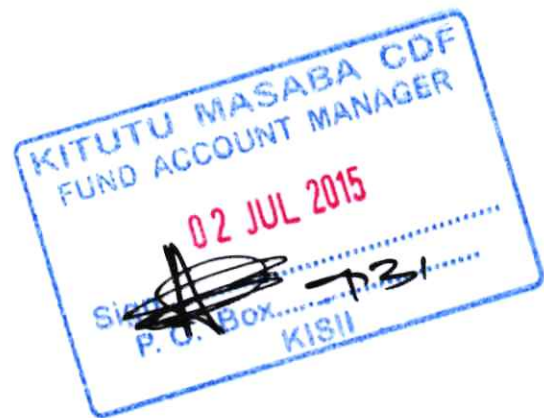
Co-Operative Bank Kisii East Branch
A/c No. 01141477003400

(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





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II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kitutu Masaba *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Kitutu Masaba *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Kitutu Masaba *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kitutu Masaba *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kitutu Masaba *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kitutu Masaba *CDF* financial statements were approved and signed on 9th September, 2014.



Stephen N. Mose
Chairman - CDFC



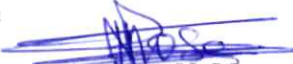
Amos O. Apollo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	86,155,656	
TOTAL RECEIPTS		86,155,656	
PAYMENTS			
Compensation of Employees	2	960,991	
Use of goods and services	3	1,747,925	
Committee meeting allowances	4	2,775,500	
Transfers to Other Government Units	5	30,450,000	
Other grants and transfers	6	39,529,000	
Social Security Benefits	7	21,600	
Acquisition of Assets	8	6,161,443	
TOTAL PAYMENTS		81,646,459	
SURPLUS		4,509,197	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Masaba CDF financial statements were approved on 9th September, 2014 and signed by:

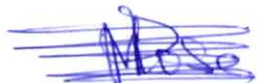

Stephen N. Mose
 Chairman - CDFC

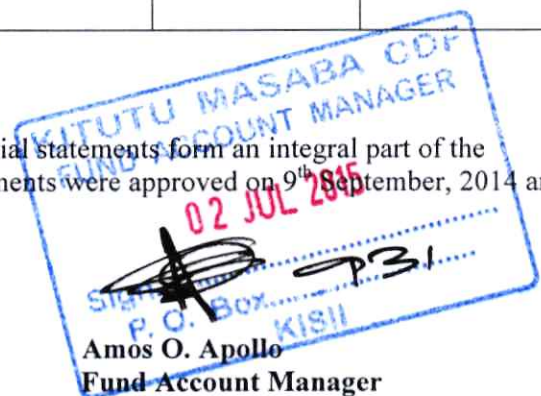

 02 SEP 2014
 Sign: 
 P. O. Box: 931
 KISII
Amos O. Apollo
 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	10,943,003	1,639,973
Outstanding Imprests	10	385,000	
TOTAL FINANCIAL ASSETS		11,328,003	1,639,973
REPRESENTED BY			
Fund balance b/fwd 1st July 2013	11	6,818,806	
Surplus for the year (from statement of receipts & payments)		4,509,197	
NET ASSETS		11,328,003	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Masaba CDF financial statements were approved on 9th September, 2014 and signed by:


Stephen N. Mose
 Chairman - CDFC


 KITUTU MASABA CDF
 FUND ACCOUNT MANAGER
 02 JUL 2015
 P. O. Box 731
 KISII
Amos O. Apollo
 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - KITUTU MASABA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	960,991	-	960,991	960,991	-	100
Use of goods and services	1,747,925	-	1,747,925	1,747,925	-	100
Committee Members Expenses	2,775,500	-	2,775,500	2,775,500	-	100
Transfers to Other Government Units	30,450,000	-	30,450,000	30,450,000	-	100
Other grants and transfers	39,529,000	-	39,529,000	39,529,000	-	100
Social Security Benefits	21,600	-	21,600	21,600	-	100
Acquisition of Assets	6,161,443	-	6,161,443	6,161,443	-	100
Other Payments		-	-	-	-	-
TOTALS	81,646,459	-	81,646,459	81,646,459		100

The Kitutu Masaba CDF financial statements were approved on 9th September, 2014 and signed by:



Stephen N. Mose
Chairman - CDFC

Amos O. Apollo
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND - KITUTU MASABA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VI. CASH FLOW STATEMENT

			2013 - 2014	2012 - 2013
			KShs	KShs
Receipts for operating Activities				
Transfers from Other Government Entities	1		86,155,656	
Other Revenues				
Payments for operating expenses				
Compensation of Employees	2	960,991		
Use of goods and services	3	1,747,925		
Committee Expenses	4	2,775,500		
Transfers to Other Government Units	5	30,450,000		
Other grants and transfers	6	39,529,000		
Social Security Benefits	7	21,600	(75,485,016)	
Net cash flow from operating activities			10,670,640	
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets			-	
Acquisition of Assets	8	6,161,443		
Net cash flows from Investing Activities			(6,161,443)	
NET INCREASE/ IN CASH AND CASH EQUIVALENT			4,509,197	
Cash and cash equivalent at BEGINNING of the year	11		6,818,806	
Cash and cash equivalent at END of the year			11,328,003	


 02 JUL 2015
 P. O. Box. 931
 KISII

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

VII. SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

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

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
	Normal Allocation		-
AIE. No.	A711782	51,047,806	
AIE. No.	DEP/2013/2014/251(A735596)	33,107,851	-
AIE. No.	DEP/07/2013/2014/091 (A709952)	2,000,000	-
			-
	TOTAL	86,155,656	-

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	944,791	
Other personnel payments	16,200	
Total	960,991	

3. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	15,000	
Fuel ,oil & lubricants	1,297,925	
Other operating expenses	435,000	
Total	1,747,925	

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

4. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	747,500	
Committee allowance	2,028,000	
TOTAL	2,775,500	

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

DESCRIPTION			2013 - 2014	2012 - 2013
			Kshs	Kshs
TRANSFERS TO PRIMARY SCHOOLS				
	PROJECT	AMOUNT		
		Kshs		
Matutu P.A.G Primary school	Reconstruction of 8 classrooms	1,000,000		
Motembe prim school	Renovations of classrooms	300,000		
Geteni Prim school	Renovations of classrooms	300,000		
Esani Prim school	Construction of 2 classrooms for special unit	700,000		
Kiangoso prim school	Construction of classroom	500,000		
Kebobora prim school	Construction of 2 classes	700,000		
Irianyi Prim school	Construction of classroom	500,000		
Bigogo prim school	Construction of classroom	500,000		
Risa Prim	Construction of classroom	400,000		
Nyaisa Prim	Construction of classroom	400,000		
Moromba prim	Renovations of classes	300,000		
Morako prim	Construction of classroom	500,000		
Embaro prim	Construction of classroom	500,000		
Nyabuya prim	Renovations of classes	200,000		
Riomanga prim	Construction of class	500,000		
Mokwerero prim	Construction of class	500,000		
Nyaguku prim school	Construction of class	500,000		
Machururiati prim	Renovations of classes	200,000		
Kiogutwa prim	Construction of class	500,000		
Nyaisa Boarding prim	Construction of class	400,000		
Kiendege primary school	Reconstruction of 8 classes	1,000,000		

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

Kiamwarimu prim	Renovations of 5 classes	400,000		
Nyabogoye prim	Renovations of classes	300,000		
Biticha prim	Renovations of classes	300,000		
Mochenwa Education office	Renovations of classes	250,000		
Nyabiosi DOK prim	Renovations of classes	200,000		
Nyanchonori prim	Construction of 2 classes	700,000		
Kerora DOK prim school	Construction of classes	200,000		
Kerora DOK prim school	Construction of classes	800,000		
Karantini SDA prim school	Construction of classes	500,000		
Kiamogiti prim school	Construction of classes	500,000		
Riabore DOK Prim school	Construction of classes	500,000		
Bonyunyu prim school	Construction of classes	500,000		
TOTAL TRANSFERS TO PRIMARY SCHOOLS			15,550,000	-
TRANSFERS TO SECONDARY SCHOOLS				
Omoyo sec. school	Construction of classroom	500,000		
Gesure ELCK Sec. school	Finishing of storrey tuition block	1,000,000		
Irianyi sec. School	Re-roofing and renovation of classes	500,000		
Kegogi PAG sec school	Construction of classrooms	500,000		
Nyaguku Sec. school	Finishing of storey tuition block	500,000		
Tombe Mixed Sec school	Construction of storey tuition block	1,000,000		
Geke Sec. school	Finishing of storey tuition block	500,000		
Esani Sec school	Reconstruction of classrooms	1,000,000		
St. Therasas Gekano	Finishing of Laboratory	500,000		
Nyachichi sec school	Storey tuition block	1,000,000		
Nyaisa sec	Finishing of Lab construction	200,000		
Tombe girls	Loan recovery of school bus	500,000		
Riooga sec school	Construction of classroom	500,000		
Kiabiraa sec. school	Construction of Laboratory	1,000,000		
Mochenwa sec. school	Construction of storey	1,000,000		

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

	tuition block			
Kiomakondo sec. school	Construction of classrooms	800,000		
Bogwendo sec school	Finishing of storey tuition block	700,000		
SUB-TOTAL TRANSFERS TO SECONDARY SCHOOLS			11,700,000	-
TRANSFERS TO TERTIARY INSTITUTIONS (POLYTECHNICS)				
Nyaikuro Model Youh Poly	Construction of classrooms	500,000		
Ritibo Polytechnic	Construction of classrooms	500,000		
Mosobeti Youth Poly	Construction of classrooms	500,000		
SUB-TOTAL TRANSFERS TO TERTIARY INSTITUTIONS			1,500,000	-
TRANSFERS TO HEALTH INSTITUTIONS				
Magombo gucha helath centre	Construction of treatment room	300,000		
Nyamwanga dispensary	Construction of treatment room	300,000		
Mochenwa Dispensary	Construction of treatment room	500,000		
Nyaisa dispensary	Construction of treatment room	300,000		
Ikobe Health Centre	Construction of treatment room	300,000		
SUB-TOTAL TRANSFERS TO HEALTH INSTITUTIONS			1,700,000	-
GRAND TOTAL			30,450,000	-

6. OTHER GRANTS AND OTHER PAYMENTS

			2013 - 2014	2012 - 2013
			Kshs	Kshs
BURSARY -TERTIARY/UNIVERSITIES				
	INSTITUTION	AMOUNT		
Tensons Agencies	Printing Bursary Forms	35,000		
University of Nairobi	Bursary For Tertiary Inst.	60,000		
Asumbi TTC	Bursary For Tertiary Inst.	84,000		
Bondo TTC	Bursary For Tertiary Inst.	24,000		

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

Bukura Agric	Bursary For Tertiary Inst.	6,000		
Coast TT	Bursary For Tertiary Inst.	6,000		
East. Africa School Of Aviation	Bursary For Tertiary Inst.	6,000		
Egoji TTC	Bursary For Tertiary Inst.	36,000		
E. Aviaion	Bursary For Tertiary Inst.	6,000		
Eldoret Polytechnic	Bursary For Tertiary Inst.	102,000		
Elgon View	Bursary For Tertiary Inst.	24,000		
Eregi TTC	Bursary For Tertiary Inst.	36,000		
Friends Kamsinga	Bursary For Tertiary Inst.	6,000		
Kabete Tech	Bursary For Tertiary Inst.	54,000		
Kabgumo Ttc	Bursary For Tertiary Inst.	12,000		
Kaiboi Tti	Bursary For Tertiary Inst.	6,000		
Kaimosi TTC	Bursary For Tertiary Inst.	30,000		
Kamwenja TTC	Bursary For Tertiary Inst.	6,000		
Kiti	Bursary For Tertiary Inst.	12,000		
Kias	Bursary For Tertiary Inst.	12,000		
Kimc	Bursary For Tertiary Inst.	12,000		
Kise	Bursary For Tertiary Inst.	6,000		
Kitt	Bursary For Tertiary Inst.	6,000		
Kuc	Bursary For Tertiary Inst.	12,000		
Kwi	Bursary For Tertiary Inst.	30,000		
Kenyenya TTC	Bursary For Tertiary Inst.	84,000		
Kericho TTC	Bursary For Tertiary Inst.	24,000		
Kibabii TTC	Bursary For Tertiary Inst.	12,000		
Kihbt	Bursary For Tertiary Inst.	24,000		
Kihbt	Bursary For Tertiary Inst.	18,000		
Kilimambogo TTC	Bursary For Tertiary Inst.	6,000		
Kim	Bursary For Tertiary Inst.	180,000		
Kisumu Poly	Bursary For Tertiary Inst.	18,000		
Kitui Ttc	Bursary For Tertiary Inst.	6,000		
Kmtc-Bondo	Bursary For Tertiary Inst.	6,000		
KMTC-Eldoret	Bursary For Tertiary Inst.	24,000		
KMTC-Embu	Bursary For Tertiary Inst.	54,000		
KMTC-Garissa	Bursary For Tertiary Inst.	6,000		
KMTC-Homabay	Bursary For Tertiary Inst.	24,000		
KMTC-Kabarnet	Bursary For Tertiary Inst.	54,000		
KMTC-Kakamega	Bursary For Tertiary Inst.	24,000		
KMTC-Karen	Bursary For Tertiary Inst.	12,000		
KMTC - Kisii	Bursary For Tertiary Inst.	126,000		

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KMTC -Kisumu	Bursary For Tertiary Inst.	12,000		
KMTC -Kitui	Bursary For Tertiary Inst.	30,000		
KMTC -Lodwar	Bursary For Tertiary Inst.	6,000		
KMTC -Meru	Bursary For Tertiary Inst.	12,000		
KMTC - Mba	Bursary For Tertiary Inst.	12,000		
KMTC - Msambweni	Bursary For Tertiary Inst.	6,000		
KMTC - Muranga	Bursary For Tertiary Inst.	54,000		
KMTC - Nbi	Bursary For Tertiary Inst.	150,000		
KMTC - Nkr	Bursary For Tertiary Inst.	54,000		
KMTC -Nyamira	Bursary For Tertiary Inst.	6,000		
KMTC - Nyeri	Bursary For Tertiary Inst.	24,000		
KMTC - Thika	Bursary For Tertiary Inst.	18,000		
KMTC - Bgm	Bursary For Tertiary Inst.	6,000		
KMTC - Narok	Bursary For Tertiary Inst.	6,000		
KMTC Lake Victoria	Bursary For Tertiary Inst.	6,000		
KMTC -Machakos	Bursary For Tertiary Inst.	18,000		
KMTC -Port Treitz	Bursary For Tertiary Inst.	54,000		
KMTC - Siaya	Bursary For Tertiary Inst.	6,000		
KMTC -Webuye	Bursary For Tertiary Inst.	30,000		
KMTC -Nyeri	Bursary For Tertiary Inst.	6,000		
Kpl School	Bursary For Tertiary Inst.	12,000		
Ktte	Bursary For Tertiary Inst.	6,000		
Machakos Ttc	Bursary For Tertiary Inst.	48,000		
Migori Ttc	Bursary For Tertiary Inst.	6,000		
Meru Ttc	Bursary For Tertiary Inst.	90,000		
Moi Ttc	Bursary For Tertiary Inst.	12,000		
Baringo Ttc	Bursary For Tertiary Inst.	24,000		
Msa Aviation	Bursary For Tertiary Inst.	6,000		
Mosoriot Ttc	Bursary For Tertiary Inst.	54,000		
Muranga Ttc	Bursary For Tertiary Inst.	6,000		
Nbi Aviation College	Bursary For Tertiary Inst.	48,000		
St. Pauls Ttc	Bursary For Tertiary Inst.	18,000		
Railways Tti	Bursary For Tertiary Inst.	66,000		
Rift Valley Ti	Bursary For Tertiary Inst.	72,000		
Shanzu Ttc	Bursary For Tertiary Inst.	24,000		
Sigalagala Poly	Bursary For Tertiary Inst.	24,000		
St. Johns Kilimambogo Ttc	Bursary For Tertiary Inst.	12,000		
Kigali Ttc	Bursary For Tertiary Inst.	48,000		
Tambach Ttc	Bursary For Tertiary Inst.	24,000		
Thogoto Ttc	Bursary For Tertiary Inst.	24,000		

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Nazarene University	Bursary For Tertiary Inst.	170,000		
Baraton University	Bursary For Tertiary Inst.	40,000		
Catholic Univ	Bursary For Tertiary Inst.	50,000		
Chuka University	Bursary For Tertiary Inst.	160,000		
Co-Operative Univer	Bursary For Tertiary Inst.	40,000		
Egerton University	Bursary For Tertiary Inst.	990,000		
University Of Eldoret	Bursary For Tertiary Inst.	500,000		
Garissa University	Bursary For Tertiary Inst.	40,000		
Jaramogi O. University	Bursary For Tertiary Inst.	370,000		
Jkuat	Bursary For Tertiary Inst.	650,000		
Kabarak University	Bursary For Tertiary Inst.	20,000		
Kabianga University	Bursary For Tertiary Inst.	140,000		
Karatina University	Bursary For Tertiary Inst.	230,000		
Kca University	Bursary For Tertiary Inst.	50,000		
Kenya Methodist Univer	Bursary For Tertiary Inst.	50,000		
Kenyatta University	Bursary For Tertiary Inst.	460,000		
Kibabii Univ	Bursary For Tertiary Inst.	100,000		
Dedan Kimathi Univ	Bursary For Tertiary Inst.	190,000		
Maasai Mara University	Bursary For Tertiary Inst.	410,000		
Machakos Univer	Bursary For Tertiary Inst.	50,000		
Maseno Univer	Bursary For Tertiary Inst.	560,000		
Masinde Muliro Uni	Bursary For Tertiary Inst.	590,000		
Meru Univer	Bursary For Tertiary Inst.	80,000		
Kenya Methodist University	Bursary For Tertiary Inst.	60,000		
Moi University	Bursary For Tertiary Inst.	280,000		
Moi University	Bursary For Tertiary Inst.	990,000		
Mt. Kenya University	Bursary For Tertiary Inst.	660,000		
Mt. Kenya University	Bursary For Tertiary Inst.	500,000		
Multimedia University	Bursary For Tertiary Inst.	200,000		
Muranga Unive	Bursary For Tertiary Inst.	20,000		
Narok University	Bursary For Tertiary Inst.	20,000		
Presbyterian University	Bursary For Tertiary Inst.	10,000		
Pwani University	Bursary For Tertiary Inst.	140,000		
Rongo University	Bursary For Tertiary Inst.	150,000		
South Eastern University - Kitui	Bursary For Tertiary Inst.	160,000		
St Pauls Univer	Bursary For Tertiary Inst.	70,000		
Strathmore	Bursary For Tertiary Inst.	30,000		

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Taita Taveta Univers	Bursary For Tertiary Inst.	20,000		
Technical University Mombasa	Bursary For Tertiary Inst.	150,000		
Technical University Nairobi	Bursary For Tertiary Inst.	480,000		
University Of Eldoret	Bursary For Tertiary Inst.	130,000		
University Of Nairobi	Bursary For Tertiary Inst.	480,000		
University Of Nairobi	Bursary For Tertiary Inst.	80,000		
Usiu University	Bursary For Tertiary Inst.	10,000		
Kenyatta University	Bursary For Tertiary Inst.	800,000		
Kenyatta University	Bursary For Tertiary Inst.	660,000		
Kisii University	Bursary For Tertiary Inst.	800,000		
Kisii University	Bursary For Tertiary Inst.	600,000		
Kisii University	Bursary For Tertiary Inst.	500,000		
Kisii University	Bursary For Tertiary Inst.	900,000		
Kisii University	Bursary For Tertiary Inst.	640,000		
Gusii Inst. Of Technology	Bursary For Tertiary Inst.	513,000		
Gusii Inst. Of Technology	Bursary For Tertiary Inst.	513,000		
Maxhill Professional College	Bursary For Tertiary Inst.	10,000		
Jkuat	Bursary For Tertiary Inst.	60,000		
Kenyatta University	Bursary For Tertiary Inst.	30,000		
Uon	Bursary For Tertiary Inst.	60,000		
St. Pauls Univer	Bursary For Tertiary Inst.	60,000		
Egerton University	Bursary For Tertiary Inst.	20,000		
St. Philips Ttc	Bursary For Tertiary Inst.	10,000		
Laikipia University	Bursary For Tertiary Inst.	330,000		
University Of Eldoret	Bursary For Tertiary Inst.	20,000		
University Of Nairobi	Bursary For Tertiary Inst.	10,000		
Tangaza University - Nairobi	Bursary For Tertiary Inst.	10,000		
Kabete Tech	Bursary For Tertiary Inst.	12,000		
Kim	Bursary For Tertiary Inst.	10,000		
Jkuat	Bursary For Tertiary Inst.	50,000		
St. Paul's University	Bursary For Tertiary Inst.	30,000		
Ku	Bursary For Tertiary Inst.	10,000		
Great Lakes University	Bursary For Tertiary Inst.	10,000		
Kmc	International Students Bursary	480,000		

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
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Maasai Mara University	Bursary For Tertiary Inst.	10,000		
			20,209,000	
WATER				
PROJECT	PURPOSE	AMOUNT		
Nyansira/Riombati Water Project	Spring water protection	250,000		
North Kitutu Water project	Spring water protection	300,000		
Miriri Bore-hole	Bore-hole construction	500,000		
Ogango Water Project	Installation of water Pump/Electricity	700,000		
Ogango Water Project	Installation of water Pump/Electricity	300,000		
			2,050,000	
SIGNPOSTS				
PROJECT	ACTIVITY	AMOUNT		
CDFC Signposts	Identification of CDFC Projects		940,000	
ROADS				
PROJECT	ACTIVITY	AMOUNT		
Kiomosho TBC- Kiomosho Primary School	Road Construction	800,000		
St. Pauls Gekano-Bonyama	Road Construction	1,000,000		
Mokwerero - Gachuba Rd	Road Construction	500,000		
Omotembe culverts	Road Construction	500,000		
Keroka Nyasore rd	Road Construction	600,000		
Sengera Nyamare rd	Road Construction	400,000		
Kiangende road	Road Construction	650,000		
Riakworo-Risa-EsaniRd	Road Construction	4,500,000		
Gekano-Amabuko Rd	Road Construction	2,000,000		
Sengera Junction - Nyamare Ikobe road	Road Construction	500,000		

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Gesima-Iranya Rd	Road Construction	2,000,000		
			13,450,000	
EMERGENCY PROJECTS				
PROJECT	PURPOSE	AMOUNT		
Nyaikuro prim school	latrine construction	200,000		
	Signposts extra works payment	80,000		
Moeva agencies				
Nyaikuro primary school	latrine construction	100,000		
Nyachichi prim. school	OCPD office renovations	200,000		
Ministry of Interior	latrine construction	200,000		
St. Don Bosco sec.	latrine construction	300,000		
Geteni prim school	latrine construction	200,000		
Moromba prim	latrine construction	300,000		
Omogomba SDA prim	latrine construction	200,000		
St. Albert Girango sec. school	latrine construction	300,000		
Kierira DOK Prim school	Emergency Projects	300,000		
Magombo health centre	latrine construction	300,000		
Matangi prim. school	latrine construction	200,000		
			2,880,000	
Total			39,529,000	

7. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	21,600.00	
Total	21,600.00	

CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
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8. ACQUISITION OF ASSETS

Non-Financial Assets		2013 - 2014	2014 - 2014	2012 - 2013
			Kshs	Kshs
Purchase of Vehicle	Chief Mechanical Transport Engineer	CDFC Vehicle Registration	2,600	
Purchase of Vehicle	Toyota Kenya	CDFC Vehicle Purchase	6,158,843	
Total			6,161,443	

9. BANK BALANCES (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Kisii East Branch A/C no.01141477003400</i>	10,943,003	
Total	10,943,003	

10. OUTSTANDING IMPRESTS

Name of officer	Amount taken	Amount surrendered	Balance
Amos O. Apollo	385,000	-	385,000

11. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	
Bank accounts	6,818,806	
Total	6,818,806	

12. LIST OF ASSETS

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CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
Reports and Financial Statements For the year ended June 30, 2014

NO	ITEM DESCRIPTION	MAKE	ASSET NO	SERIAL NO/ REGISTRATION NO.	CHASIS NO.	ACQUISITION DATE	COST	CONDITION
1	Table chair	Wooden	CDF/208	KM/CFD/F/002		2007/07	350/=	Go
2	Table chair	Wooden	CDF/208	KM/CFD/F/003		2007/07	350/=	Go
3	Table chair	Wooden	CDF/208	KM/CFD/F/004		2007/07	350/=	Go
4	Table chair	Wooden	CDF/208	KM/CFD/F/005		2007/07	350/=	Go
5	Table chair	Wooden	CDF/208	KM/CFD/F/006		2007/07	350/=	Go
6	Table chair	Wooden	CDF/208	KM/CFD/F/007		2007/07	350/=	Go
7	Table chair	Wooden	CDF/208	KM/CFD/F/008		2007/07	350/=	Go
8	Table chair	Wooden	CDF/208	KM/CFD/F/009		2007/07	350/=	Go
9	King chair	Wooden	CDF/208	KM/CFD/F/010		2007/07	1500/=	Go
10	King chair	Wooden	CDF/208	KM/CFD/F/011		2007/07	1500/=	Go
11	King chair	Wooden	CDF/208	KM/CFD/F/012		2007/07	1500/=	Go
12	King chair	Wooden	CDF/208	KM/CFD/F/013		2007/07	1500/=	Go
13	King chair	Wooden	CDF/208	KM/CFD/F/014		2007/07	1500/=	Go
14	King chair	Wooden	CDF/208	KM/CFD/F/015		2007/07	1,500/=	Go
15	Big table	Wooden	CDF/208	KM/CFD/F/016		2007/07	3,500/=	Go
16	Cupboard	Wooden	CDF/208	KM/CFD/F/001		2007/07	9,000/=	Go
17	Arm chair	Executive	CDF/208	KM/CFD/F/019		2007/07	2,800/=	Go
18	File cabinet	Metallic	CDF/208	KM/CFD/F/017		2007/07	38,640/=	Go
19	Office table	Wooden	CDF/208	KM/CFD/F/018		2007/08	3,500/=	Good (ne
20	Office bench	Wooden	CDF/208	KM/CFD/F/020		2007/07	400/=	Go
21	Office desk (secretary)	Wooden	CDF/208	KM/CFD/F/021		2007/07	3,000/=	Go
22	Tender box	Wooden	CDF/208	KM/CFD/F/022		2007/08	500/=	Good (ne
23	20lt plastic bucket	Plastic	CDF/208	KM/CFD/U/001		2007/07	160/=	Go
24	Thermos flask (2)	Plastic	CDF/208	KM/CFD/U/002		2007/07	500/=	Go
25	Water jugs (3)	Plastic	CDF/208	KM/CFD/U/003		2007/07	207/=	Go
26	Water kettle (1)	Metallic	CDF/208	KM/CFD/U/004		2007/07	179/=	Go
27	Water cups (8)	Melamine	CDF/208	KM/CFD/U/005		2007/07	240/=	Go
28	Wall clock (1)	Plastic	CDF/208	KM/CFD/A/001		2007/07	345/=	Go
29	Rubber stamps (3)	Rubber	CDF/208	KM/CFD/A/002		2007/07	1,000/=	Go
30	Punching machine (1)	Metallic	CDF/208	KM/CFD/A/003		2007/07	160/=	Go
31	Stapling machine	Metallic	CDF/208	KM/CFD/A/004		2007/07	260/=	Go
32	Dustbin racks (2)	Plastic	CDF/208	KM/CFD/A/005		2007/07	190/=	Go
33	Floor brooms (2)	Wooden	CDF/208	KM/CFD/A/006		2007/07	330/=	Go
34	Garbage collector (1)	Plastic	CDF/208	KM/CFD/A/007		2007/07	239/=	Go
35	20lt Jerricans (2)	Plastic	CDF/208	KM/CFD/A/008		2007/07	500/=	Go
36	Padlocks & keys (3)	Metallic	CDF/208	KM/CFD/A/009		2007/07	400/=	Go

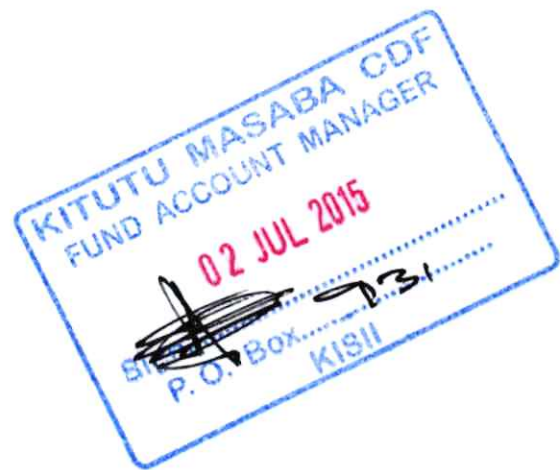


CONSTITUENCIES DEVELOPMENT FUND – KITUTU MASABA CONSTITUENCY
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37	Curtains	Cotton	CDF/208	KM/CFD/A/010		2007/07	2,000/=	Good
38	Computer machine	Metallic	CDF/208	KM/CFD/A/011		2007/07	-	Good
39	Fax machine	Metallic	CDF/208	KM/CFD/A/012		2007/07	-	Good
	Digital Camera	Metallic	CDF/208	KM/CFD/A/040		2007/07	-	Good (ne
41	Printer machine	Metallic	CDF/208	KM/CFD/A/013		2007/07	-	Good
42	Printer Machine (hp LASERJET 2055D)	Metallic	CDF/208	KM/CFD/A/030		2010/10	-	Good (ne
43	Executive Table	Wooden		KM/CDF/F/23		2008/04/08	15,995/=	Ne
44	Executive Table	Wooden		KM/CDF/F/24		2008/04/08	15,995/=	Ne
45	Executive Table	Wooden		KM/CDF/F/25		2008/04/08	13,995/=	Ne
46	Reception table	Wooden		KM/CDF/F/26		2008/04/08	2,000/-	Ne
47	Executive Chair	Plastic		KM/CDF/F/30		2008/04/08	7,995	Ne
48	Executive Chair	Plastic		KM/CDF/F/31		2008/04/08	7,995/=	Ne
49	Executive Chair	Plastic		KM/CDF/F/32		2008/04/08	4,995/=	Ne
50	Executive Chair	Plastic		KM/CDF/F/33		2008/04/08	4,995/=	Ne
51	Executive Chair	Plastic		KM/CDF/F/34		2008/04/08	4,995/=	Ne
52	Reception chair KenPack	Plastic		KM/CDF/F/35		2008/04/08	1,195/=	Ne
53	Reception chair KenPack	Plastic		KM/CDF/F/36		2008/04/08	1,195/=	Ne
54	Reception chair KenPack	Plastic		KM/CDF/F/37		2008/04/08	1,195/=	Ne
55	Reception chair KenPack	Plastic		KM/CDF/F/38		2008/04/08	1,195/=	Ne
56	Reception chair KenPack	Plastic		KM/CDF/F/39		2008/04/08	1,195/=	Ne
57	Table cabinet	Wooden		KM/CDF/F/27		2008/04/08	6,500/=	Ne
58	Jug Kettle	Plastic		KM/CDF/F/39		2008/04/08	1,395/=	Ne
59	Beer glass	Glass		KM/CDF/F/39		2008/04/08	518	Ne
60	Flowery Tianon Mug	Glass		KM/CDF/F/39		2008/04/08	2258	Ne
61	Salad Tray	Plastic				2008/04/08	620	Ne

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62	Assorted tea spoonful	Metallic				2008/04/08	100	N
63	Aluminum Sufuria	Metallic				2008/04/08	675	N
	Melamine plate	Melamine				2008/04/08	500	N
65	Sunn Sugar bowl	Glass				2008/04/08	165	N
66	Eternal flask	Plastic				2008/04/08	540	N
67	Serving tray	Plastic				2008/04/08	245	N
68	Octine Jug	Plastic				2008/04/08	239/=	N
69	VEHICLE TOYOTA HILUX D/CABIN	METALLIC				AHTK2263 03004149	2,570,000/=	C
70	CDF OFFICE	BUILDING					27,500,000	NI
71	HP SCANJET 5590 SCANNER	METALLIC/ PLASTIC				SERIAL NO. L1910-64001	FROM CDF BOARD	NI
72	VDF VEHICLE	METALLIC				GK B 549	6,158,843.00	NI
73	HP LAPTOP & Power Pack (Mecer)	MATALLIC				5CB4076PKY	65,000	NI
	Plastic Chairs	Plastic				250	318,000	



Constituency; Tiaty Constituency; Kasipul Kabondo Constituency and Ndhiwa Constituency.

17.11.2015. Hon Duale

