

REPUBLIC OF KENYA



Paper laid
To the leader
of majority party
Hon. Akin Oluoch

KENYA NATIONAL AUDIT OFFICE

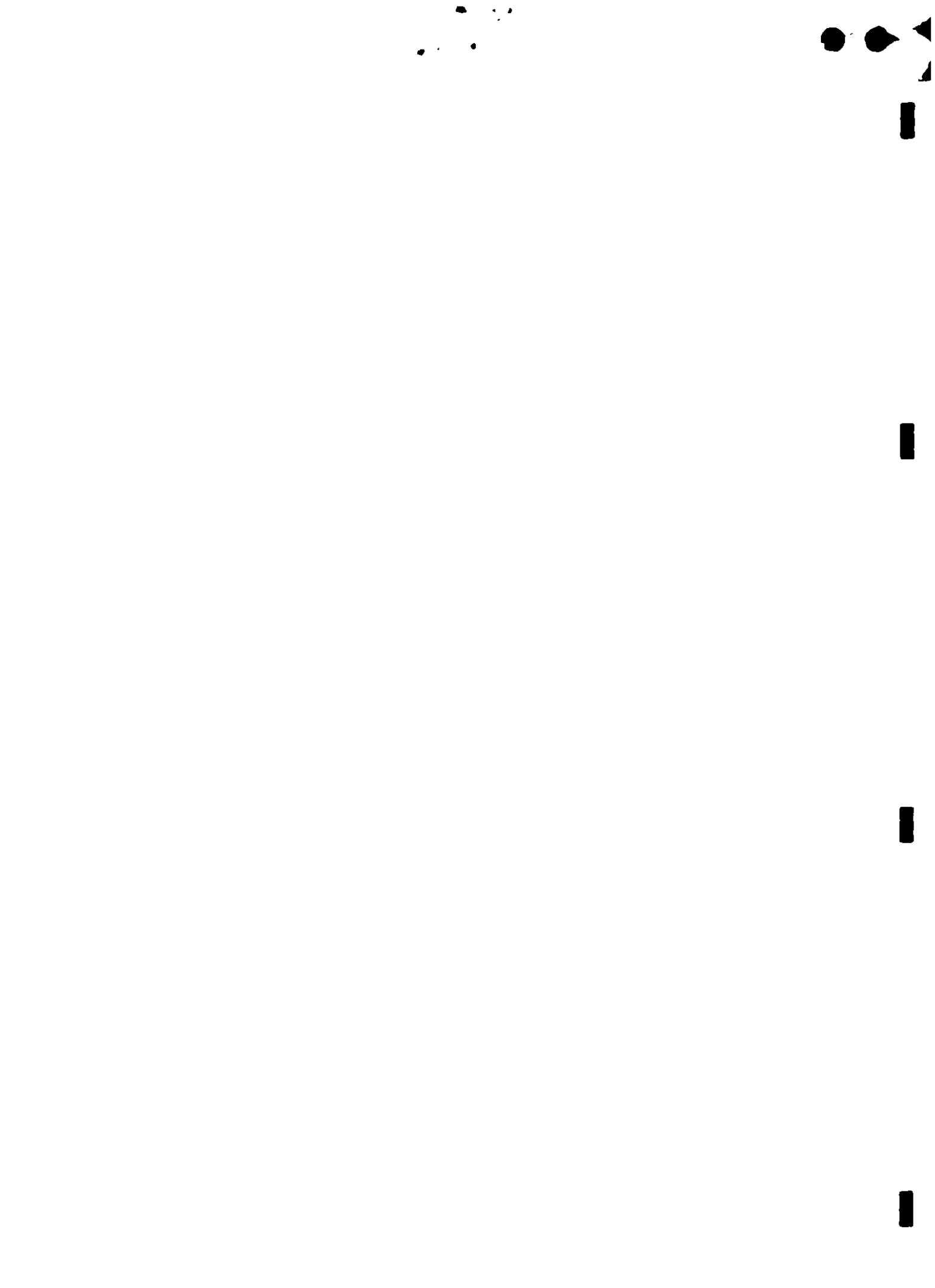


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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KISUMU WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



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 CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kisumu West Constituency set out on pages 5 to 40, which comprise the statement of financial assets and liabilities as at 30 June 2014, and 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 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 report in compliance with Article 229(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 opinion.

Basis for Qualified Opinion

Cash and Cash Equivalents

The statement of the financial Assets and Liabilities reflects a cash and cash equivalents balance of Kshs.8,299,564. However the balance includes unreconciled variance of Kshs.230,999 between the cashbook balance of Kshs.1,149,610 and bank statement balance of Kshs.918,611. Further, management operated two bank accounts concurrently contrary to provisions of Section 42(1) of CDF Act, 2013 and CDF circular ref: Board/circular Vol.1/167 of 17 July 2013.

The cash and cash equivalents of Kshs.8,299,564 as at 30 June 2014 also includes outstanding imprests totalling Kshs.1,140,000 which ought to have been accounted for or surrendered by the same date. Management did not explain why the imprests were not accounted for as at 30 June 2014 and therefore contravened the existing regulations on issuance of imprests.

In the circumstances, the accuracy of Cash and Cash Equivalents balance of Ksh.8,299,564 as at 30 June 2014 could not be confirmed.

Qualified of Opinion


In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kisumu West Constituencies 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 (Cash Basis) and comply with Public Finance Management Act, 2012 and the CDF Act, 2013

Other Matter

Reallocation of Funds without Approval

The Kisumu West Constituency Development Fund approved construction of an out-patient block at Rota dispensary at a contract sum of Ksh.3,085,870. However, the funds were diverted without CDF Board's approval to construction of a maternity block in the same dispensary where the bills of quantities totalled Kshs.4,905,520 The committee re-allocated funds without the necessary approval as required

by the CDF Act, 2013 and therefore was in breach of the law. My opinion is not qualified in respect to this matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

27 July 2015



CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST

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)

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

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CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST 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.

Kisumu West Constituency started to exist from March 2013, after review and increase of constituencies by the Independent Boundaries Review Commission Kenya. Before the review it was known as Kisumu Town West Constituency. These Reports and Financial Statements represent consolidated transactions incorporating Kisumu West Constituency and Kisumu Town West Constituency.

(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 Mbuno
2.	Fund Account Manager	Naphtally Ochuma
3.	District Accountant	Michael Muchoki

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

(d) Fiduciary Oversight Arrangements

NO	NAME	ID NO	MEMBERSHIP CATEGORY	NOMINATING WARD	POSITION IN THE COMMITTEE
1.	Deputy County Commissioner		National Government Official		Deputy County Commissioner
2.	Elijah A. Were	16007390	Male Nominee	Kisumu North	Chairman
3.	Gabriel Onyango Osendo	20969469	Male Nominee	West Kisumu	Member
4.	Vincent Onyango Jagongo	23499253	Male Nominee – Youth	North West	Member
5.	Getrude Olum	13888574	Female Nominee	Kisumu North	Member
6.	Jacinta Apondi Ochieng'	10034670	Female Nominee	South West	Member
7.	Sarah June Obiero	22782887	Female Nominee – Youth	Central Kisumu	Member
8.	Ayub Ouma Angina	13810929	Persons with Disability	Central Kisumu	Member
9.	Susan Atieno Onguko	1680493	NGO Nominee	West Kisumu	Member
10.	Fund Account Manager		Fund Account Manager	CDF Board	Member
11.	MP		Member of Parliament	Constituency	Ex-Officio

(e) Entity Headquarters

P.O. Box 3652, 40100
CDF Office Building
Kisumu West District Headquarters
Off Kisumu-Busia Highway
Kisumu, KENYA

(f) Entity Contacts

Telephone: (254) 057 2020815
E-mail: cdfkisumuwest@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker

- Equity Bank
Kisumu Branch
Account no: 0290262014406
P.O Box 3621, 40100
Kisumu

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

(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

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

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 Kisumu West 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 Kisumu West 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 Kisumu West 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 Kisumu West 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 Kisumu West 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

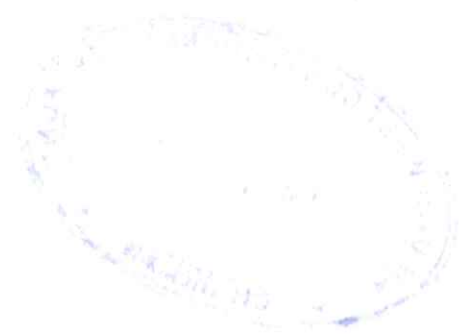
The Kisumu West CDF financial statements were approved and signed on 30th sept 2014.


Elijah Were
Chairman - CDFC




Naphtally Ochuma
Fund Account Manager





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

III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2014

Description	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	70,856,758	78,371,781
Other Receipts	3	0	840,379
TOTAL RECEIPTS		70,856,758	79,212,160
PAYMENTS			
Compensation of Employees	4	1,114,960	819,585
Use of goods and services	5	4,376,238	2,564,919
Committee Expenses	6	2,195,000	1,629,000
Transfers to Other Government Units	7	26,352,490	38,626,745
Other grants and transfers	8	20,225,523	25,512,925
Social Security Benefits	9	10,000	0
Acquisition of Assets	10	8,665,287	13,439,966
TOTAL PAYMENTS		62,939,498	82,593,141
SURPLUS/DEFICIT		7,917,260	(3,380,981)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisumu West CDF financial statements were approved on 30th Sept 2014 and signed by:



Elijah Were
Chairman - CDFC



Naphtally Ochuma
Fund Account Manager

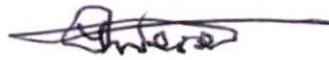


CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

IV. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	7,159,564	382,304
Outstanding Imprests	14	1,140,000	0
TOTAL FINANCIAL ASSETS		8,299,564	382,304
REPRESENTED BY			
Fund balance b/forward 1st July...			
Surplus/Deficit for the year (from statement of receipt & expenditure)	16	382,304	3,763,284
		7,917,260	(3,380,981)
Prior year adjustments	17	0	-
NET ASSETS		8,299,564	382,304

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisumu West CDF financial statements were approved on 30th sept 2014 and signed by:



Elijah Were
Chairman, CDF





Naphtally Ochuma
Fund Account Manager



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

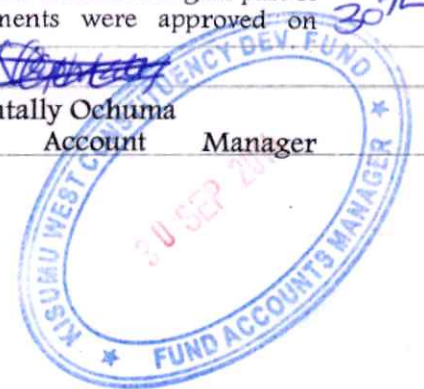
V. CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2014

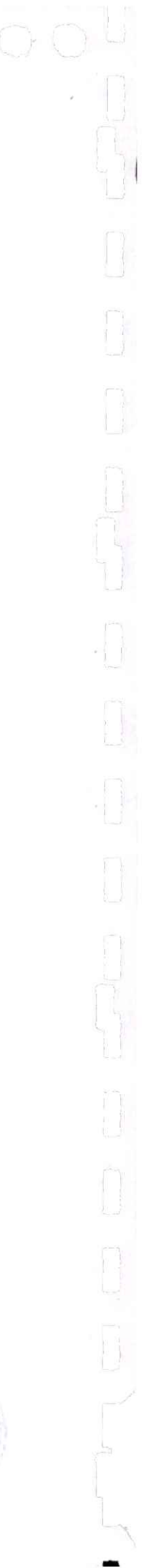
Receipts for operating Activities		2013/2014		2012/2013	
Description		kshs	kshs	kshs	kshs
Transfers from the CDF Board	1	70,856,758		78,371,781	
Other Revenues	3	<u>0</u>	<u>70,856,758</u>	840,379	<u>79,212,160</u>
Payments for operating expenses					
Compensation of Employees	4	1,114,960		819,585	
Use of goods and services	5	4,376,238		2,564,919	
Committee Expenses	6	2,195,000		1,629,000	
Transfers to Other Government Units	7	26,352,490		38,626,745	
Other grants and transfers	8	20,225,523		25,512,925	
Social Security Benefits	9	10,000		0	
Other Expenses	11	<u>0</u>	<u>54,274,211</u>	0	<u>69,153,174</u>
Adjusted for:					
Adjustments during the year			0	0	
Net cash flow from operating activities			<u>16,582,547</u>		<u>10,058,986</u>
CASHFLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of Assets	2	0		0	
Acquisition of Assets	10	8,665,287		13,439,966	
Net cash flows from Investing Activities			<u>8,665,287</u>		<u>13,439,966</u>
CASHFLOW FROM FINANCING ACTIVITIES					
Net cash flow from financing activities			0	0	
NET INCREASE/ IN CASH AND CASH EQUIVALENT			<u>7,917,260</u>	<u>-3,380,980</u>	
Cash and cash equivalent at BEGINNING of the year	16		382,304	3,763,284	
Cash and cash equivalent at END of the year			<u>8,299,564</u>	<u>382,304</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kisumu West CDF financial statements were approved on 30th Sept 2014 and signed by:

Elijah Were
Chairman - CDFC

Naphtally Ochuma
Fund Account Manager






Financial Statements
For the year ended June 30, 2014


VI. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2014

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	2,640,000		2,640,000	1,114,960	1,525,040	57.77%
Use of goods and services	4,098,668		4,098,668	4,376,238	-277,569	-6.77%
Committee Members Expenses	2,664,697		2,664,697	2,195,000	469,697	17.63%
Transfers to Other Government Units	50,082,759		50,082,759	26,352,490	23,730,269	47.38%
Other grants and transfers	47,716,441		47,716,441	20,225,523	27,490,917	57.61%
Social Security Benefits	12,000		12,000	10,000	2,000	16.67%
Acquisition of Assets	9,425,000		9,425,000	8,665,287	759,713	8.06%
TOTALS	116,639,565	0	116,639,565	62,939,498	53,700,067	46.04%

The Kisumu West CDF financial statements were approved on 30th sept 2014 and signed by:


Elijah Were
Chairman - CDFO




Naphtally Ochuma
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

VII. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE 2014

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 and all values are rounded to the nearest thousand (Kshs). 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 – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

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 – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO: 735668	30,521,871	
	AIE NO: 711869	40,334,887	
	AIE NO: 6499446		32,461,772
	AIE NO: 654225		40,334,887
Conditional grants	AIE NO.		2,000,000
	AIE NO		3,575,122
	TOTAL	70,856,758	78,371,781

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

There were no sales on non- financial assets within this financial year.

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other Receipts Not Classified Elsewhere (specify) cancelled cheque	-	840,379
Total	-	840,379

The amounts were from cheque payments cancelled

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	895,960	819,585
Personal allowances paid as part of salary		
House allowance	169,000	0
Other personnel payments	50,000	0
Total	1,114,960	819,585

5. USE OF GOODS AND SERVICES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	710,532	198,100
Office rent	86,000	90,000
Communication, supplies and services	1,000	31,000
Domestic travel and subsistence	7,000	0
Printing, advertising and information supplies & services	144,874	64,300
Rentals of produced assets	58,200	0
Training expenses	379,950	0
Hospitality supplies and services	263,424	0
Insurance costs	0	14,587
Specialized materials and services	0	0
Office and general supplies and services	395,222	564,190
Fuel ,oil & lubricants	1,146,000	650,000
Other operating expenses		0
Routine maintenance – vehicles and other transport equipment	1,137,036	951,092
Routine maintenance – other assets	47,000	1,650
Total	4,376,238	2,564,919

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014***NOTES TO THE FINANCIAL STATEMENTS (Continued)***6. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	301,000	0
Committee allowance	1,894,000	1,629,000
TOTAL	2,195,000	1,629,000

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	9,100,000	14,000,000
Transfers to secondary schools	14,100,000	16,500,000
Transfers to Tertiary institutions	0	1,500,000
Transfers to Health institutions	3,152,490	6,626,745
TOTAL	26,352,490	38,626,745

8. OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	7,749,000	4,573,200
water	1,057,000	4,538,460
Security	0	1,600,000
Roads	8,207,213	9,513,150
Sports	300,000	1,000,000
Environment	453,710	0
Emergency Projects (specify)	2,458,600	2,088,115
others		2,200,000
Total	20,225,523	25,512,925

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. SOCIAL SECURITY BENEFITS

DESCRIPTION	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	10,000	0.00
Total	10,000	0.00

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	5,169,702	10,605,476
Purchase of Bicycles & Motorcycles	1,303,500	1,480,000
Overhaul of Vehicles	1,000,000	0
Purchase of Office furniture and fittings	514,592	1,274,120
Purchase of computers ,printers and other IT equipment	317,915	80,370
Purchase of other office equipment's	359,578	0
Total	8,665,287	13,439,966

11. OTHER PAYMENTS

There were no other payments made by the constituency apart from the ones stated above.

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank 0290295240574 Kshs</i>	1,149,610	382,304
<i>Equity Bank, 0290262014406 Kshs</i>	6,009,954	
Total	7,159,564	382,304

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. CASH IN HAND

As at the time of preparation of financial statements there were cash in hand amounting to kshs one million one hundred and forty thousand being held as outstanding imprests.

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Elijah Were</i>	390,000.00	0.00	390,000.00
<i>Ochuma Naphtally</i>	750,000.00	0.00	750,000.00
<i>Total</i>			1,140,000.00

15. Cash equivalents (short-term deposits)

There were cash equivalents held during the financial year.

16. BALANCES BROUGHT FORWARD

There was a balance of kshs 382,040 from Kisumu West Constituency.

17. PRIOR YEAR ADJUSTMENTS

This being a new entity and new bank account, there were no prior year adjustments made.

CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY
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For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

<u>Asset Type</u>	<u>Number</u>
Computer	2
Air Condition	2
Printer	1
Office Fan	4
Video camera	1
Flash Drive	4
EXTERNAL HARD DISK	1
FRIDGE (2 Doors)	1
ELECTRICAL POWER EXTENSION (Power Cables 4way)	3
TABLET	1
Table	3
CHAIR	16
OFFICE DESK	3
STEEL FILING CABINETS 4 DRAWER	4
WATER DISPENSER	1

CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

The constituency was allocated kshs 76,304,678.00 for financial year 2013/14, during the year the constituency received kshs 30,521,871.20. The Constituency therefore still expects to receive kshs 45,782,807 from the CDF Board

AMOUNT	FINANCIAL YEAR
45,782,807.	2013/2014
Total	45,782,807.80

18.3 PAYABLES

Description	Amount	Amount
	2013-2014	2012-2013
Gratuity	107,515	0
Commissioner of income tax (withholding tax) CDF Office	75,365	0
District Commissioner (retention) Kambui- Konoka footbridge	106,570	0
Commissioner of income tax (withholding tax) Kambui- Konoka Footbridge	31,971	0
District Commissioner (retention) Thim Katindi bridge	190,440	0
Commissioner of income tax (withholding tax) Thim Katindi bridge	57,132	0
District Commissioner (Retention) Rota Dispensary	100,088	0
Commissioner of income tax (withholding tax) Rota Dispensary	30,955	0
District Commissioner (retention) Kambui- Konoka footbridge	120,340	0
Commissioner of tax (withholding tax) Kambui- Konoka footbridge	36,102	0
Total	856,478	0

This are amounts being held as 10% retention or withholding taxes.

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18.4 FUNDS DUE TO PROJECTS

Funds due to projects are funds that have been received by the constituency but not yet disbursed to PMC's. For the financial year 2013/2014 funds due were amounting to *kshs 7,149,954.00*

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>A 735668</i>	<i>30,521,871.20</i>	<i>2013/2014</i>

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS (Continued)

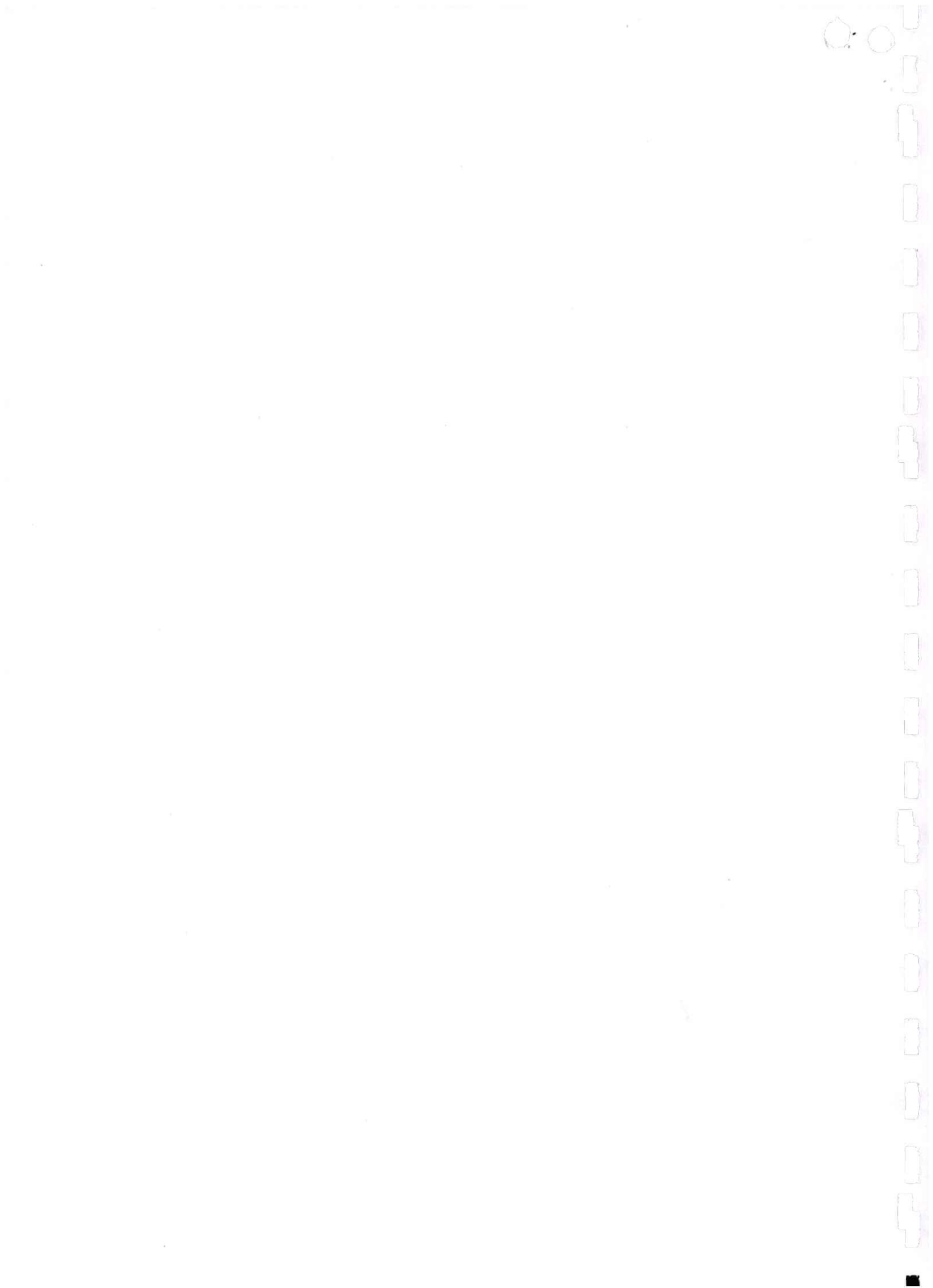
19. BREAKDOWN ON TRANSFERS

19.1 TRANSFERS TO PRIMARY SCHOOLS

description	Amount disbursed (2013/14)	Amount disbursed 2012/2013
Wachara primary	500,000	
Ojolla primary	400,000	
Akingli primary	800,000	
Gee primary	400,000	
Lisuka primary	300,000	
Nyanginya primary	500,000	
Bara primary	300,000	
Tiengre primary	300,000	
Bar Ogwal primary	600,000	
Uradi primary	500,000	
Okore Ogonda primary	600,000	
Ngege primary	600,000	
Gongo primary	500,000	
Gongo primary	500,000	
Nyawara primary	500,000	
Osiri primary	300,000	
Xaverian primary	500,000	
Arina primary	1,000,000	
Ogal Primary School		300,000.00
Akingli Primary School		500,000.00
Alara Primary School		200,000.00
Kirembe Primary School		500,000.00
Ogada Primary School		500,000.00
Kisumu Union Primary School		700,000.00
Bar Union Primary School		500,000.00
Gongo Primary School		600,000.00
Lisuka Primary School		600,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014**

Gongo Primary School		600,000.00
Lisuka Primary School		600,000.00
Bara primary school		300,000.00
Nyanginya primary school		600,000.00
Okore ogonda primary school		500,000.00
Gongo primary school		600,000.00
Yath Rateng primary school		400,000.00
Uradi Primary School		600,000.00
Dr. Robert Ouko Primary School		300,000.00
Wachara primary school		600,000.00
Ngege primary school		500,000.00
Thim bonde primary school		100,000.00
Akingli primary school		100,000.00
Rota primary school		100,000.00
Osiri primary school		300,000.00
Tiengre primary school		400,000.00
Oyienyo primary school		100,000.00
Ogongo primary school		100,000.00
Dago primary school		100,000.00
Sabembe primary school		100,000.00
Xaverian primary school		500,000.00
Ogada primary school		500,000.00
Nyawara primary school		300,000.00
Arina Primary School		100,000.00
Orinde primary school		400,000.00
Ojola primary school		400,000.00
Geta primary school		400,000.00
Wachara Primary School		400,000.00
	9,100,000.00	14,000,000.00



CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
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Gongo Primary School		600,000.00
Lisuka Primary School		600,000.00
Bara primary school		300,000.00
Nyanginya primary school		600,000.00
Okore ogonda primary school		500,000.00
Gongo primary school		600,000.00
Yath Rateng primary school		400,000.00
Uradi Primary School		600,000.00
Dr. Robert Ouko Primary School		300,000.00
Wachara primary school		600,000.00
Ngege primary school		500,000.00
Thim bonde primary school		100,000.00
Akingli primary school		100,000.00
Rota primary school		100,000.00
Osiri primary school		300,000.00
Tiengre primary school		400,000.00
Oyienyo primary school		100,000.00
Ogongo primary school		100,000.00
Dago primary school		100,000.00
Sabembe primary school		100,000.00
Xaverian primary school		500,000.00
Ogada primary school		500,000.00
Nyawara primary school		300,000.00
Arina Primary School		100,000.00
Orinde primary school		400,000.00
Ojola primary school		400,000.00
Geta primary school		400,000.00
Wachara Primary School		400,000.00
	9,100,000.00	14,000,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

19.2 TRANSFERS TO SECONDARY SCHOOL

Description	Amount 2013/14	Amount 2012/13
AIC Alara Girls Secondary School	500,000	
Gombe Secondary School	750,000	
Maliera Secondary School	750,000	
AIC Alara Girls Secondary School	500,000	
Usare secondary	500,000	
Usare secondary	500,000	
Wachara secondary	800,000	
Ongalo secondary	500,000	
Sabembe secondary	500,000	
Bar Korumba secondary	500,000	
Bar Korumba secondary	500,000	
Dago thim secondary	500,000	
Dago thim secondary	500,000	
Osiri secondary	500,000	
Bar union secondary	500,000	
Bar union secondary	500,000	
Dago Kokore secondary	500,000	
Dago Kokore secondary	500,000	
Ongalo secondary	500,000	
Bishop Okoth Ojolla girls secondary	500,000	
Bishop Okoth Ojolla girls secondary	500,000	
Obambo secondary	300,000	
Sabembe secondary	500,000	
Shaurimoyo secondary	1,000,000	
Kudho secondary	1,000,000	
Bishop Okoth Ojolla Secondary Sch		500,000.00
Kisian Secondary School		500,000.00
Shaurimoyo Secondary School		500,000.00
Usare Secondary School		500,000.00
Sabembe Secondary School		500,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
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Lions High School		500,000.00
Wachara Youth Polytechnic		500,000.00
Bar Union Secondary School		500,000.00
Alara Girls Secondary School		500,000.00
Obede Secondary School		500,000.00
Ongalo Secondary School		500,000.00
Dago Thim Secondary School		500,000.00
Kudho secondary School		500,000.00
Usare secondary School		500,000.00
Osiri secondary School		500,000.00
Wachara Secondary School		500,000.00
Obambo Secondary School		500,000.00
Sabembe Secondary School		500,000.00
Bar Korumba Secondary School		500,000.00
Kisumu Boys High School		500,000.00
Alara Girs Secondary school		500,000.00
Obede Secondar School		500,000.00
Bar Union Secondary school		500,000.00
Bar Korumba Secondary School		500,000.00
Dago Thim Secondary School		500,000.00
Shauri moyo Secondary School		500,000.00
Joel Omino Secondary School		500,000.00
Joel Omino Secondary School		500,000.00
Lions High School		500,000.00
Lions High School		500,000.00
Tiengre Secondary School		500,000.00
Tiengre Secondary School		500,000.00
Alara Girs Secondary school		500,000.00
	14,100,000	16,500,000.00

CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

19.3 TRANSFERS TO TERTIARY INSTITUTIONS

payee	Amount 2013/14	Amount 2012/13
	0	
Wachara Youth Polytechnic		500,000
Kenya Coach Industries Limited		500,000
Kenya Coach Industries Limited		500,000
	0	1,500,000

19.4 TRANSFERS TO HEALTH INSTITUTIONS

payee	Amount 2013/14	Amount 2012/13
Otonglo Dispensary	750,000.00	
Rota Dispensary	2,402,490.00	
Otonglo Dispensary		4,026,745.10
Ober Kamoth Dispensary		600,000.00
Rota Dispensary		2,000,000.00
	3,152,490.00	6,626,745.10

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20.0 OTHERS GRANTS AND OTHER PAYMENTS

20.1 Scholarship and other Educational benefits

	No of students	Amount (KSH)
BURSARY DRIVING SCHOOL		
AA DRIVING SCHOOL		42,000.00
IMPERIAL DRIVING SCHOOL		345,000.00
ROCKY DRIVING SCHOOL	3	12,000.00
		399,000.00
BURSARY UNIVERSITY		
AFRICAN NAZARENE UNIVERSITY	1	8,000.00
BONDO UNIVERSITY	2	16,000.00
CATHOLIC UNIVERSITY – ELDORET	1	8,000.00
CATHOLIC UNIVERSITY – KISUMU	2	16,000.00
CATHOLIC UNIVERSITY – NBI	1	8,000.00
CHUKA UNIVERSITY	5	40,000.00
CO-OPERATIVE UNIVERSITY COLLEGE	2	16,000.00
DAYSTAR UNIVERSITY	1	8,000.00
EGERTON UNIVERSITY	24	192,000.00
ELDORET UNIVERSITY	10	80,000.00
EMBU UNIVERSITY	2	16,000.00
GARISSA UNIVERSITY	2	16,000.00
GREAT LAKES UNIVERSITY OF KISUMU	24	148,000.00
JARAMOGI OGINGA ODINGA UNIVERSITY	30	238,000.00
JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECH	8	64,000.00
KABIANGA UNIVERSITY	1	16,000.00
KAMPALA UNIVERSITY	4	32,000.00
KCA UNIVERSITY	1	6,000.00
KCA UNIVERSITY	3	18,000.00
KCA UNIVERSITY - RUARAKA	1	6,000.00
KENYA METHODIST UNIVERSITY	1	6,000.00
KENYA METHODIST UNIVERSITY - NAIROBI	2	16,000.00
KENYATTA UNIVERSITY	5	40,000.00
KENYATTA UNIVERSITY	27	216,000.00
KENYATTA UNIVERSITY - KITUI CAMPUS	1	8,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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KENYATTA UNIVERSSSITY	1	6,000.00
KIBABII UNIVERSITY COLLEGE	1	8,000.00
KISII UNIVERISTY	5	40,000.00
LAIKIPIA UNIVERSITY	2	16,000.00
LAIKIPIA UNIVERSITY	3	24,000.00
MASENO UNIVERSITY	5	40,000.00
MASENO UNIVERSITY	77	604,000.00
MASENO UNIVERSITY - CITY CAMPUS	1	8,000.00
MASENO UNIVERSITY CITY CAMPUS	2	16,000.00
MASINDE MULIRO UNIVERSITY	13	104,000.00
MERU UNIVERSITY	1	8,000.00
MOI UNIVERSITY	27	216,000.00
MOI UNIVERSITY - ODERA AKANGO	2	16,000.00
MOUNT KENYA UNIVERSITY	5	40,000.00
MOUNT KENYA UNIVERSITY (KAKAMEGA)	2	16,000.00
MOUNT KENYA UNIVERSITY (NAKURU)	1	8,000.00
MOUNT KENYA UNIVERSITY ELDORET CAMPUS	1	6,000.00
MULTIMEDIA UNIVERSITY OF KENYA	2	16,000.00
PRESBYTERIAN UNIVERSITY OF EAST AFRICA	1	8,000.00
PWANI UNIVERSITY	2	16,000.00
RONGO UNIVERSITY COLLEGE	6	48,000.00
SOUTH EASTERN KENYA UNIVERSITY	3	24,000.00
ST PAULS UNIVERSITY	2	16,000.00
STRATHMORE UNIVERSITY	3	24,000.00
TECHNICAL UNIVERSITY	2	12,000.00
TECHNICAL UNIVERSITY	11	66,000.00
TECHNICAL UNIVERSITY OF MOMBASA	2	16,000.00
UNITED STATES INTERNATIONAL UNIVERSITY	3	24,000.00
UNIVEROBISITY OF NAI	4	32,000.00
UNIVERSITY OF NAIROBI	27	210,000.00
UNIVERSITY OF NAIROBI - BANDARI CAMPUS	1	8,000.00
UNIVERSITY OF NAIROBI - KIKUYU	2	16,000.00
UZIMA UNIVERSITY	1	8,000.00
SUB- TOTALS		2,958,000.00
MEDICAL TRAINING COLLEGES		
KMTC EMBU	1	6,000.00
KMTC HOMABAY	2	12,000.00
KMTC KAKAMEGA	1	6,000.00
KMTC KISII	1	6,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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KMTC NAIROBI		6,000.00
K. M.T.C KABARNET	1	6,000.00
K.M.T.C EMBU	2	12,000.00
K.M.T.C KABARNET	1	6,000.00
K.M.T.C KILIFI	2	12,000.00
K.M.T.C KISUMU	8	48,000.00
K.M.T.C KITUI	1	6,000.00
K.M.T.C WEBUYE	1	6,000.00
K.M.T.C BONDO	2	12,000.00
K.M.T.C BUNGOMA	1	6,000.00
K.M.T.C ELDORET	1	6,000.00
K.M.T.C HOMABAY	2	12,000.00
K.M.T.C KAKAMEGA	1	6,000.00
K.M.T.C KAPKATET	1	6,000.00
K.M.T.C MACHAKOS	1	6,000.00
K.M.T.C MERU	1	6,000.00
K.M.T.C MOMBASA	3	18,000.00
K.M.T.C MSAMBWENI	2	12,000.00
K.M.T.C NAIROBI	2	12,000.00
K.M.T.C PORT RIEZ	5	30,000.00
K.M.T.C SIAYA	6	36,000.00
K.M.T.C THIKA	1	6,000.00
LAKE INSTITUTE OF TROPICAL MEDICINE	1	6,000.00
MASENO NURSING SCHOOL	1	6,000.00
KENYAL MEDICAL TRAINING COLLEGE	1	6,000.00
SUB TOTALS		324,000.00
ECD COLLEGES		
TEACHER COLLEGE ECD		
BURROW ECDE	1	4,000.00
EAGLE TTC	1	4,000.00
KISUMU DICECE	2	8,000.00
BURROW ECD	2	8,000.00
EAST AFRICAN ECD	1	4,000.00
KISUMU DICECE	10	40,000.00
KOMBEWA ECD	2	8,000.00
MONAO EDUCATION CENTRE	3	12,000.00
NAMABLE MAGNATE ECD	1	4,000.00
SKATAL E.C.D	2	8,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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SUB TOTALS		100,000.00
TEACHERS COLLEGES		
ASUMBI TEACHERS TRAINING COLLEGE	1	4,000.00
BONDO TEACHERS TRAINING COLLEGE	3	12,000.00
FRIENDS COLLEGE - KAIMOSI	1	4,000.00
JANS TTC - KISUMU	1	4,000.00
KAIMOSI TEACHERS TRAINING COLLEGE	2	8,000.00
KENYENYA TEACHERS TRAINING COLLEGE	1	4,000.00
KILIMAMBOGO TTC	1	4,000.00
KIPSIGIS TEACHERS TRAINING COLLEGE	1	4,000.00
MIGORI TEACHERS TRAINING COLLEGE	2	8,000.00
MOI TEACHERS TRAINING COLLEGE	1	4,000.00
MOSORIOT TEACHERS TRAINING COLLEGE	1	8,000.00
NAKURU TEACHERS TRAINING COLLEGE	1	4,000.00
NAROK TEACHERS TRAINING COLLEGE	2	8,000.00
OLLESSOS TEACHERS TRAINING COLLEGE	1	4,000.00
ST. JOHNS TTC KILIMAMBOGO	1	4,000.00
ST. MARKS TTC (KIGARI)	1	4,000.00
TAMBACH TEACHERS TRAINING COLLEGE	3	12,000.00
SUB TOTAL		100,000.00
POLYTECHNIC		
KISUMU POLY	3	24,000.00
RAMOGI INSTITUTE OF ADVANCED	1	8,000.00
ELDOROT AVIATION TRAINING INSTITUTE	1	6,000.00
ELDOROT POLYTECHNIC	1	6,000.00
KISUMU POLYTECHNIC	22	132,000.00
SUB TOTAL		176,000.00
TERTIARY COLLEGES		
NAIROBI AVIATION	1	8,000.00
KIMS	1	6,000.00
AFRICAN INSTITUTE OF RESEARCH AND STUDIES	4	24,000.00
ALPHA COMMERCIAL INSTITUTE	1	4,000.00
AMANI COUNSELING CENTRE – SIKRI	1	4,000.00
BUKURA AGRICULTURAL TRAINING COLLEGE	3	12,000.00
ELDOROT AVIATION	1	4,000.00
EVELYN COLLEGE OF DESIGN	1	4,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014**

INTRAGLOBAL TRAINING INSTITUTE	2	8,000.00
KAANAN INTERNATIONAL COLLEGE	1	4,000.00
KENYA COLLEGE OF ACCOUNTANCY - KISUMU	2	8,000.00
KENYA INSTITUTE OF MANAGEMENT	9	54,000.00
KENYA INSTITUTE OF SPECIAL EDUCATION	1	4,000.00
KISUMU ROTARY YOUTH TRAINING CENTRE	1	4,000.00
LONDIANI FORESTY COLLEGE	1	4,000.00
LUNGA YOUTH POLYTECHNIC	1	4,000.00
MAHAYA YOUTH POLYTECHNIC	1	4,000.00
NAIROBI AVIATION	7	28,000.00
NATIONAL INDUSTRIAL TRAINING AUTHORITY	1	4,000.00
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	21	84,000.00
SIANDA YOUTH POLYTECHNIC	2	8,000.00
VIHOMI INSTITUTE OF LABORATORY SCIENCES	1	6,000.00
VISION INSTITUTE OF PROFFESIONAL STUDIES	1	4,000.00
WACHARA YOUTH POLYTECHNIC	1	4,000.00
WESTERN INSTITUTE OF PROFF STUDIES	1	4,000.00
YMCA VCT	1	4,000.00
ZETECH COLLEGE	1	6,000.00
SUB - TOTAL TERTIARY INSTIUTIONS		312,000.00
BURSARY SECONDARY SCHOOL		
ST. ANTONY DAGO KOKORE SCHOOL	92	368,000.00
KUOYO SECONDARY SCHOOL	64	256,000.00
KISIAN SECONDARY SCHOOL	26	104,000.00
BAR UNION SECONDARY SCHOOL	55	220,000.00
LWALA KADAWA SECONDARY SCHOOL	17	68,000.00
ONGALO SECONDARY SCHOOL	32	128,000.00
ST. MAGRET HIGH SCHOOL	1	4,000.00
EKWANDA SECONDARY SCHOOL	1	4,000.00
MARIWA MIXED SECONDARY SCHOOL	1	4,000.00
DIEMO SECONDARY	2	8,000.00
BISHOP ABIERO SECO	3	12,000.00
ST. PETERS NANGA SEC	2	8,000.00
ST ANNES MUSOLI GIRLS	1	4,000.00
ST. PETERS MUYUNDI	1	4,000.00
NYALUNYA SECO	1	4,000.00
FRIENDS SCHOOL SEMENDE	1	4,000.00
JOYLAND SECONDARY	2	8,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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For the year ended June 30, 2014

NDIRU SEC	2	8,000.00
NDURU MIXED SEC	1	4,000.00
OBWOLO SEC	9	36,000.00
NYANGOMA SEC	1	4,000.00
KOCHOGO SEC	1	4,000.00
ST. PAULS ABWAO SEC	2	8,000.00
OKOK SECON	1	4,000.00
ST. ANNES BUYANGU GIRLS SEC	1	4,000.00
KOROGOCHO SECO	1	4,000.00
MEMBA MIXED SEC	1	4,000.00
MAJIWA BOYS HIGH	1	4,000.00
SAGAM SECO	1	4,000.00
RAMUNDE MIXED SEC	1	4,000.00
URANGA SEC	1	4,000.00
BISHOP ABIERO SHAURI MOYO SEC	1	4,000.00
FRIENDS SECO SCHOOL KIGAMA	1	4,000.00
AWASI GIRLS SEC	2	8,000.00
NYANGAYO GIRLS SEC	1	4,000.00
MARIWA MIXED SEC MOHORONI	1	4,000.00
BAR KORUMBA SEC	34	136,000.00
GUU MIXED SEC	2	8,000.00
WACHARA SECO	11	44,000.00
LIONS HIGH SCHOOL	11	44,000.00
SALEM ACADEMY	2	8,000.00
THURGEM HIGH SCHOOL	2	8,000.00
KIT MIKAI SEC	1	4,000.00
UYAWI SECO	1	4,000.00
ST PATRICK OBANGE SEC	1	4,000.00
MUGUJI SEC	1	4,000.00
NWEGE SEC	1	4,000.00
ST MARYS NYAMARIMBA GIRLS	4	16,000.00
MAKASEMBO SEC	1	4,000.00
KOGOYE SEC	1	4,000.00
MADIVA GIRLS SEC	1	4,000.00
KANDARIA SEC	1	4,000.00
MASENO SCHOOL FOR THE DEAF	1	4,000.00
ST GABRIELS BAR ANDINGO	25	100,000.00
ST MARYS GORETI OLUOWA	4	16,000.00
ALWALA SEC	3	12,000.00
BONDO TOWNSHIP SEC	1	4,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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For the year ended June 30, 2014

JANS SENIOR ACADEMY	1	4,000.00
HOLLY CROSS EMALINDI SEC	1	4,000.00
KANYAMFWA SEC	1	4,000.00
KERICHO TEA BOYS SEC	1	4,000.00
KIBOS SEC	1	4,000.00
MALIERA MIXED SEC	6	24,000.00
JOEL OMINO SEC	2	8,000.00
ST ALOYS RERU GIRLS SEC	1	8,000.00
RERU AIC SEC	1	4,000.00
RIDORE MIXED SEC	1	4,000.00
BUHUMA MIXED SEC	1	4,000.00
GIVOLE SEC	1	4,000.00
KARABONDI BIDII SEC	1	4,000.00
MITTI SEC	1	4,000.00
ST GABRIEL SEMINARY	1	4,000.00
KANYAGWAL SEC	1	4,000.00
USARE SEC	23	92,000.00
BONDE SEC	1	4,000.00
KASAGAM SEC	1	4,000.00
AROMBO MIXED SEC	1	4,000.00
KISUMU DAY	2	8,000.00
ESALWA SEC	3	12,000.00
KAPIYO SEC	1	4,000.00
SABEMBE SEC	9	36,000.00
DR ELHAFNI REACH	1	4,000.00
EBENEZER CHRISTIAN SCHOOL	1	4,000.00
ST JOHN OBUDI SEC	1	4,000.00
HIGHWAY HIGH SCHOOL	1	4,000.00
ST ABROSE RABUOR SEC	1	4,000.00
AKOKO SEC	1	4,000.00
MIWANI BOYS SEC	4	16,000.00
ST ALBERT ANGIRA SEC	1	4,000.00
MAGUNGA SEC	2	8,000.00
KATOLO MIXED SEC	2	8,000.00
ST MARKS OBAMBO SEC	32	128,000.00
AIC OGAL SEC	12	48,000.00
OSIRI SEC	7	28,000.00
OBEDE SECONDARY	10	40,000.00
EBUSAKAMI SEC	2	16,000.00
ORANDO SEC	23	92,000.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014**

AIC AGADA SEC	16	64,000.00
ELUHOBE SEC	1	4,000.00
TIEN'GRE SEC	1	4,000.00
ST. GEORGES SEC	2	8,000.00
KEVEHE HIGH SCHOOL	1	4,000.00
NYAWARA SEC	1	6,000.00
SINYOLO GIRLS SEC	2	12,000.00
SAWAGONGO HIGH SCHOOL	1	6,000.00
CHIANDA SEC	1	6,000.00
LWAK GIRLS HIGH	1	6,000.00
ONJIKO BOYS	1	4,000.00
KAIMOSI GIRLS HIGH	1	4,000.00
ULALO SEC	17	52,000.00
MIGINGI GIRLS	1	4,000.00
MTAKA OROMO SEC	1	4,000.00
ST ANTONY DAGO KOKORE	1	16,000.00
OBEDE SECONDARY	3	12,000.00
ST MARKS OBAMBO	7	28,000.00
KUOYO SEC	7	28,000.00
DAGO THIM SEC	5	20,000.00
USARE SEC	5	20,000.00
LWAK GIRLS HIGH	1	6,000.00
GOOD SEPHARD SEC SH	1	6,000.00
NYAMIRA GIRLS HIGH SCHOOL	1	6,000.00
LELA SECONDARY SCHOOL	1	4,000.00
ST BARNABAS GIRLS SEC	1	6,000.00
MIWANI BOYS	1	4,000.00
MBITA HIGH SCHOOL	1	4,000.00
SUB - TOTALS		2,780,000.00
BURSARY MOCKS		
DAGO THIM SECONDARY SCHOOL	10	40,000.00
AIC OGADA SECONDARY SCHOOL	10	40,000.00
WACHARA SECONDARY SCHOOL	10	40,000.00
BAR UNION SECONDARY SCHOOL	10	40,000.00
OBEDE SECONDARY SCHOOL	10	40,000.00
KISUMU WEST DISTRICT EDUCATION BOARD		400,000.00

SUB TOTAL**600,000.00****GRAND TOTAL****7,749,000.00**

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014***NOTES TO THE FINANCIAL STATEMENTS (Continued)***20.2 Transfers to Water Projects**

Project	amount disbursed 2013/14	Amount 2012/2013
purchase and installation of water tanks- ngege primary (Part Payment)	60,000.00	
purchase and installation of water tanks- bar ogwal primary (Part Payment)	60,000.00	
purchase and installation of water tanks- alara primary (Part Payment)	60,000.00	
purchase and installation of water tanks- sidika primary (Part Payment)	60,000.00	
purchase and installation of water tanks- bara primary (Part Payment)	60,000.00	
purchase and installation of water tanks- arude primary (Part Payment)	60,000.00	
purchase and installation of water tanks- eluhobe primary (Part Payment)	60,000.00	
purchase and installation of water tanks- gee primary (Part Payment)	60,000.00	
purchase and installation of water tanks- sambembe secondary (Part Payment)	60,000.00	
purchase and installation of water tanks- kotetni primary (Part Payment)	60,000.00	
purchase and installation of water tanks- uradi primary (Part Payment)	60,000.00	
purchase and installation of water tanks- barmathonye primary (Part Payment)	60,000.00	
purchase and installation of water tanks- nyadoong primary (Part Payment)	60,000.00	
purchase and installation of water tanks- mbaka oromo primary (Part Payment)	60,000.00	
purchase and installation of water tanks- sianda primary (Part Payment)	60,000.00	

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014**

paga water project	157,000.00	
Kisumu North Water Management		2,000,000.00
Paga Water Project		1,400,000.00
Asego Water project		338,460.00
Lisuka Primary School		400,000.00
Gongo Primary School		400,000.00
Total	1,057,000.00	4,538,460.00

20.3 Transfers to Security Projects

Payee	Amount 2013/14	Amount 2012/13
Chiefs Office-Obambo market		600,000.00
Chiefs Camp - Obambo		700,000.00
Ass Chiefs Office Bandani		300,000.00
Total	-	1,600,000.00

20.4 Transfers to Roads Projects

Project Name	Amount 2013/14	Amount 2012/13
Obede Masana road and bridge	2,637,174	
Ogal mogruk road	1,396,539.35	
thim katindi road and bridge	1,904,400.00	
Kambui Konoka footbridge	2,269,100.00	
Rare Beach Road		2,700,000.00
Kogal Ojolla Road		1,000,000.00
Sabembe -Ogall Road		1,400,000.00
Kisian - Kemri Footbridge		3,400,000.00
Obambo- oyiengo road		1,113,150.00
	8,207,213	9,613,150.00

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
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20.5 Transfers to Sports PMC

Payee	Amount 2013/14	Amount 2012/13
Kisumu West Sports committee	300,000.00	
KTW Sports Committee		1,000,000
	300,000	1,000,000

20.6 Transfers to Environment Projects

payee	Amount 2013/14	Amount 2012/13
Soko Kogweno/kapul water springs	453,710.00	
		0
Total	453,710.00	0

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20.7 Transfers to Emergency Projects

payee	Amount 2013/14	Amount 2012/13
Maseno Girls Boarding School	300,000	
Ongalo primary	200,000	
Dwele primary	200,000	
Odowa primary	100,000	
Nyakongo primary	200,000	
Mawembe Kodero primary	200,000	
Sabembe Primary	483,600	
Mkendwa Muslim Pirmary	150,000.00	
Kawino Mixed Secondary	325,000.00	
Maseno School for the deaf	300,000.00	
Kisumu North District		250,000.00
Kigadabo bonde road		450,000.00
Goodwill Design and Build		420,000.00
Goodwill Design and Build		320,000.00
Akingli Primary School		300,000.00
Allyvan Security Services		27,000.00
salaries		75,100.00
Nyakongo Primary School		246,015.00
Totals	2,458,600	2,088,115.00

20.8 Transfers to Other Projects

payee	Amount 2013/14	Amount 2012/13
Obambo market Sheds		800,000.00
Obambo market Sheds		400,000.00
Makasembo Social Hall		600,000.00
Boda Boda Sheds		400,000.00
Grand total	0	2,200,000.00

CONSTITUENCIES DEVELOPMENT FUND - KISUMU WEST CONSTITUENCY
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Region	County	Constituency	Constituency code	Asset Name/Description	Asset Tag No	Serial Number	Acquisition Date	Present asset value	Physical location	Current location
NYANZA	KISUMU	KISUMU WEST	70103	AIR CONDITIONER (LG Air conditioner {18000 BCU}-Wall mount)	CDF/70103/001		18/3/2014	KES 115,100.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	AIR CONDITIONER (LG Air conditioner {18000 BCU}-Wall mount)	CDF/70103/002		18/3/2014	KES 115,100.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	Laptop Computer HP (Core i5, 500GB HDD, 4GB RAM)	CDF/70103/003		18/3/2014	KES 74,800.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	Laptop Computer HP (Core i3, 500GB HDD, 4GB RAM)	CDF/70103/004		18/3/2014	KES 67,500.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	Desktop Computer Dell (Core i3 500GB HDD)	CDF/70103/005		18/3/2014	KES 63,540.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	PRINTER (HP Laser jet 3 in 1 printer {LaserJet})	CDF/70103/006		18/3/2014	KES 25,200.00	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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Region	County	Constituency	Constituency code	Asset Name/Description	Asset Tag No	Serial Number	Acquisition Date	Present asset value	Physical location	Current location
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE FAN 01 (Fan-Pedestal Type & wall mount)	CDF/70103/007		18/3/2014	KES 10,125.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE FAN 01 (Fan-Pedestal Type & wall mount)	CDF/70103/008		18/3/2014	KES 10,125.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE FAN 01 (Fan-Pedestal Type & wall mount)	CDF/70103/009		18/3/2014	KES 10,125.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE FAN 01 (Fan-Pedestal Type & wall mount)	CDF/70103/010		18/3/2014	KES 10,125.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	VIDEO CAMERA (Sony Handicam 16GB internal memory with 4GB SD Card)	CDF/70103/011		18/3/2014	KES 38,520.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	FLASH DRIVE (Portable Memory Stick 4GB Memory)	CDF/70103/012		18/3/2014	KES 1,350.00	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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NYANZA	KISUMU	KISUMU WEST	70103	FLASH DRIVE (Portable Memory Stick 4GB Memory)	CDF/70103/013		18/3/2014	KES 1,350.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	FLASH DRIVE (Portable Memory Stick 4GB Memory)	CDF/70103/014		18/3/2014	KES 1,350.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	FLASH DRIVE (Portable Memory Stick 4GB Memory)	CDF/70103/015		18/3/2014	KES 1,350.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	EXTERNAL HARD DISK (External Drive 1 TB Memory {Western Digital Element})	CDF/70103/016		18/3/2014	KES 14,500.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	ELECTRICAL POWER EXTENSION (Power Cables 4way)	CDF/70103/017		18/3/2014	KES 2,750.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	ELECTRICAL POWER EXTENSION (Power Cables 4way)	CDF/70103/018		18/3/2014	KES 2,750.00	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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Region	County	Constituency	Constituency code	Asset Name/Description	Asset Tag No	Serial Number	Acquisition Date	Present asset value	Physical location	Current location
NYANZA	KISUMU	KISUMU WEST	70103	ELECTRICAL POWER EXTENSION (Power Cables 4way)	CDF/70103/019		18/3/2014	KES 2,750.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	TABLET (Samsung Tab 4; 8GB HDD Wi-Fi 3G, Quad core Processor Android 4.2.2 kit kat OS)	CDF/70103/020		18/3/2014	KES 50,358.00	CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	EXECUTIVE OFFICE TABLE (Executive Table 1.6M)	CDF/70103/021		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	EXECUTIVE OFFICE CHAIR	CDF/70103/022		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	EXECUTIVE OFFICE CHAIR	CDF/70103/023		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	VISITORS CHAIR	CDF/70103/024		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	VISITORS CHAIR	CDF/70103/025		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	VISITORS CHAIR	CDF/70103/026		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	VISITORS CHAIR	CDF/70103/027		18/3/2014		CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY

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NYANZA	KISUMU	KISUMU WEST	70103	OFFICE DESK (Ordinary Desk 0.8 M)	CDF/70103/028		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE DESK (Ordinary Desk 0.8 M)	CDF/70103/029		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE DESK (Ordinary Desk 0.8 M)	CDF/70103/030		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	SECRETARY TABLE (L-Shaped)	CDF/70103/031		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	SECRETARY TABLE (L-Shaped)	CDF/70103/032		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE CHAIR (High Bach Ordinary)	CDF/70103/033		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE CHAIR (High Bach Ordinary)	CDF/70103/034		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	OFFICE CHAIR small (Ordinary-Without Arms)	CDF/70103/035		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	CONFERENCE CHAIRS (High Back-without Arms)	CDF/70103/036		18/3/2014		CDF OFFICE	GOOD

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Region	County	Constituency	Constituency code	Asset Name/Description	Asset Tag No	Serial Number	Acquisition Date	Present asset value	Physical location	Current location
NYANZA	KISUMU	KISUMU WEST	70103	CONFERENCE CHAIRS (High Back-without Arms)	CDF/70103/037		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	CONFERENCE CHAIRS (High Back-without Arms)	CDF/70103/038		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	CONFERENCE CHAIRS (High Back-without Arms)	CDF/70103/039		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	CONFERENCE CHAIRS (High Back-without Arms)	CDF/70103/040		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	STEEL FILING CABINETS 4 DRAWER	CDF/70103/041		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	STEEL FILING CABINETS 4 DRAWER	CDF/70103/042		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	STEEL FILING CABINETS 4 DRAWER	CDF/70103/043		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	STEEL FILING CABINETS 4 DRAWER	CDF/70103/044		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	WATER DISPENSER	CDF/70103/045		18/3/2014		CDF OFFICE	GOOD

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NYANZA	KISUMU	KISUMU WEST	70103	FRIDGE (2 Doors)	CDF/70103/046		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	SECRETARY'S CHAIR (Ordinary Medium Back Chair)	CDF/70103/047		18/3/2014		CDF OFFICE	GOOD
NYANZA	KISUMU	KISUMU WEST	70103	SECRETARY'S CHAIR (Ordinary Medium Back Chair)	CDF/70103/048		18/3/2014		CDF OFFICE	GOOD

