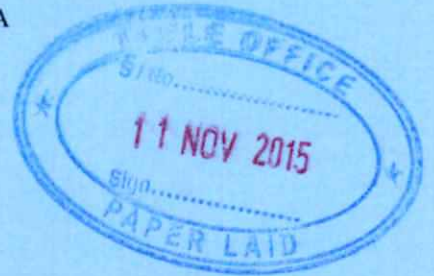


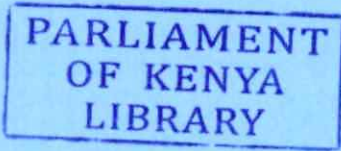
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

Paper Laid
By Hon. A. Duake (LMS) Du
Wed. 11.11.2015 (pm)
Mmm



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
WEST MUGIRANGO CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – West Mugirango Constituency set out on pages 5 to 22, which comprise the statement of Financial Assets as at 30 June 2014, the statement of receipts and payments, statement of cash flows and a summary statement of appropriation, recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 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

1. Cash and Cash Equivalents

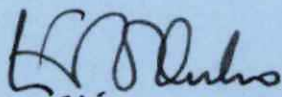
The cash and cash equivalents balance of Kshs.45,519,408 as at 30 June 2014 comprised of bank balances of Kshs.23,159,243 and outstanding imprests totalling Kshs.22,360,165. Records availed for audit verification revealed that the bank balance of Kshs.23,159,243 excluded unrepresented stale cheques totalling Kshs.4,331,685. Further the outstanding imprests as at the same date included imprests totalling Kshs.18,714,165 relating to the year 2012/2013 which had not been surrendered/or accounted for as at 30 June 2014.

2. Comparative Figures

The statement of financial assets reflects a fund balance brought forward of Kshs.19,787,216. This fund balance relates to the Constituency Development Fund's activities prior to the year under review. Its accuracy could not be confirmed because the comparative figures for the year 2013/2014 have not been included in these financial statements.

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, the financial position of Constituencies Development Fund - West Mugirango Constituency 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 Constituencies Development Fund Act, 2013



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

2 October 2015

[24th June 2015]



CONSTITUENCIES DEVELOPMENT FUND – WEST MUGIRANGO

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 –WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The 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 Mbuno
2.	Fund Account Manager	Edwin Lecha
3.	District Accountant	Milka Odeny

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO.	NAME	POSITION IN THE COMMITTEE
1.	Peter Osero Asande	Chairman
2.	Deputy County Commissioner	National Government Official. Member
3.	Fund Account Manager	Ex-Officio

CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

		(Secretary)
4.	Peter Ocharo	Member
5.	Stephen Monda Ooko	Member
6.	Lilian Kwamboka Mogaka	Member
7.	Milka Mogere Araka	Member
8.	Esther Banchiri Barake	Member
9.	Esther Moraa	Member
10.	George Odhiambo Olwal	Member

(e) Entity Headquarters

P.O. Box 425-40200
 Nyamira County Council Offices
 Opp Nyamira Bus Stage
 Nyamira, Kenya.

(f) Entity Contacts

Telephone: (254) 714 836 279
 E-mail: westmugirango@cdf.go.ke
 Website: www.cdf.go.ke

(g) Entity Bankers

1. Kenya Commercial Bank
 Nyamira Branch
 Ac No. 1103318764
 P.o Box
 Nyamira...

(h) Independent Auditors

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

CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

(i) Principal Legal Adviser

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



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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *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 West Mugirango *CDF* financial statements were approved and signed on  2015.


Peter Asande
Chairman - CDFC


Edwin Lecha
Fund Account Manager

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CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Ksh
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	187,665,967.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		187,665,967.00	
PAYMENTS			
Compensation of Employees	4	2,309,497.00	
Use of goods and services	5	2,291,233.00	
Committee meeting allowances	6	6,492,500.00	
Transfers to Other Government Units	7	71,442,857.00	
Other grants and transfers	8	79,363,283.00	
Social Security Benefits	9	20,400.00	
Acquisition of Assets	10	14,005.00	
Other Payments	11	-	
TOTAL PAYMENTS		161,933,775.00	
SURPLUS/DEFICIT		25,732,191.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The West Mugirango CDF financial statements were approved on 29/06/2015 and signed by:


Peter Asande
 Chairman - CDFC


Edwin Lecha
 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND –WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)


IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	23,159,243.00	
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	22,360,165.00	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
		0	
TOTAL FINANCIAL ASSETS		<u>45,519,408.00</u>	

REPRESENTED BY

Fund balance b/fwd 1st July...	16	19,787,216.00	
Surplus/Deficit for the year (from stm of receipt & expenditure		25,732,191.00	
		-	
Prior year adjustments	17	0	
Sub-Total		45,519,408.00	
NET LIABILITIES		<u>-</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The West Mugirango CDF financial statements were approved on 24/08/2015 and signed by:


Peter Asande
Chairman - CDFC


Edwin Lecha
Fund Account Manager



SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget /Revenue	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	2,420,000.00		2,420,000.00	2,309,497.00	-110503	95.43376033
Use of goods and services	3,300,000.00		3,300,000.00	2,291,233.60	-1008766.4	69.43132121
Committee Members Expenses	6,500,000.00		6,500,000.00	6,492,500.00	-7500	99.88461538
Transfers to Other Government Units	86,029,023.00		86,029,023.00	63,842,857.00	-22186166	74.2108358
Other grants and transfers	89,286,944.00		89,286,944.00	86,963,283.00	-2323661	97.39753552
Social Security Benefits	30,000.00		30,000.00	20,400.00	-9600	68
Acquisition of Assets	100,000.00		100,000.00	14,005.00	-85995	14.005
Other Payments	-		0	-	0	0
TOTALS	187,665,967.00	-	187,665,967.00	161,933,775.60	(25,732,191.40)	518.36

The West Mugirango CDF financial statements were approved on 24/08/2015 and signed by:

Peter Asande
Chairman - CDFC

Edwin Lecha
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – WELLS MUGIRANGO CONSTITUENCY

Reports and Financial Statements

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

I. CASH FLOW STATEMENT

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	187,665,967.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		187,665,967.00	
PAYMENTS			
Compensation of Employees	4	2,309,497.00	
Cost of goods and services	5	2,291,233.00	
Committee meeting allowances	6	6,492,500.00	
Transfers to Other Government Units	7	63,842,857.00	
Other grants and transfers	8	86,963,283.00	
Social Security Benefits	9	20,400.00	
Other Payments	11	-	
TOTAL PAYMENTS		161,919,770.00	
Adjusted for:			
Changes in receivables			
Changes in payables			
Adjustments during the year		-	




CC...ITUENCIES DEVELOPMENT FUND - W... MUGIRANGO CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Net cashflow from operating activities(D9-D23)		25,746,196.00	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	-	
Acquisition of Assets	10	14,005.00	
Net cash flows from Investing Activities(3-12)		14,005.00	
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings		-	
Proceeds from Foreign Borrowings		-	
Payment of principal on Domestic and Foreign borrowing		-	
Net cash flow from financing activities		-	
NET INCREASE IN CASH AND CASH EQUIVALENT		25,732,191.00	
Cash and cash equivalent at BEGINNING of the year		19,787,216.00	
Cash and cash equivalent at END of the year		45,519,408.00	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/06 2015 and signed by:


 Chairman GDFC
 Fund Account MANAGER
 DATE 24/6/15


 CHAIRMAN GDFC - FUND ACCOUNT MANAGER
 DATE 24/06/15

VI. 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 and all values are rounded to the nearest thousand (Kshs'000). 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.

CO. . . . TUENCIES DEVELOPMENT FUND – W. . . . MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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.

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 – WEST MUGIRANGO CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs)****VII. NOTES TO THE FINANCIAL STATEMENTS****1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A709803	37,493,242.00	
	AIE NO.....A709853	39,493,242.00	
	AIE No. A709849	73,607,602.00	
	AIE NO.....	1,000,000.00	
		1,000,000.00	
		17,629,023.00	
Conditional grants	AIE NO.....A709816	17,442,857.00	
	TOTAL	187,665,967.00	

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	
Receipts from the Sale Plant Machinery and Equipment	0	
Receipts from the Sale of office and general equipment	0	
Total	-	

CC...ITUENCIES DEVELOPMENT FUND -V... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	
Rents	-	
Sale of tender documents	-	
Other Receipts Not Classified Elsewhere (specify)	-	
Total	-	

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	2,059,497.00	
Basic wages of casual labour	250,000.00	
Personal allowances paid as part of salary	-	
House allowance	-	
Transport allowance	-	
Leave allowance	-	
Other personnel payments	-	
gratuity		

CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)



Total	2,309,497.00	
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CO...TUENCIES DEVELOPMENT FUND -W... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	48,750.00	
electricity		
water		
Office rent		
Communication, supplies and services	120,420.00	
Domestic travel and subsistence	1,878,073.00	
Printing, advertising and information supplies & services	21,755.00	
Rentals of produced assets		
Training expenses		
Hospitality supplies and services	97,115.00	
Insurance costs		
Specialized materials and services		
Office and general supplies and services	57,610.00	
Fuel ,oil & lubricants		

CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY**Reports and Financial Statements**

For the year ended June 30, 2014 (Kshs)

Other operating expenses		
Routine maintenance – other assets	67,510.00	
Total	2,291,233.00	

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	4,653,500.00	
Committee allowance	1,839,000.00	
TOTAL	6,492,500.00	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

CONSTITUENCIES DEVELOPMENT FUND - WILDI MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	16,792,857.00	
Transfers to secondary schools	31,450,000.00	
Transfers to Tertiary institutions	5,100,000.00	
Transfers to Health institutions	10,500,000.00	
TOTAL	63,842,857.00	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	-	
Bursary -Tertiary	16,102,000.00	
Bursary-Special schools		
Mocks & CAT		
water	16,096,780.00	

CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Agriculture (food security)	7,600,000.00	
Electricity projects	5,000,000.00	
Security	1,800,000.00	
Roads	34,643,477.00	
Sports	571,354.00	
Environment	1,429,672.00	
Emergency Projects (specify) Collapsed toilets in schools and Health Centres	3,720,000.00	
Total	86,963,283.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	20,400	
Total	20,400	-

10. ACQUISITION OF ASSETS

Non Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	
Construction of Buildings	-	

CC...ITUENCIES DEVELOPMENT FUND -V... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Refurbishment of Buildings	-	
Purchase of Vehicles	-	
Purchase of Bicycles & Motorcycles	-	
Overhaul of Vehicles	-	
Purchase of Office furniture and fittings	-	
Purchase of computers ,printers and other IT equipments	-	
Purchase of photocopier	-	
Purchase of other office equipments	8,005.00	
Purchase of soft ware	6,000.00	
Acquisition of Land	-	
Total	14,005.00	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Kenya Commercial Bank, Nyamira Branch</i>	23,159,243.00	
<i>AC No. 1103318764</i>		
Total	23,159,243.00	

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	
Hire of graders	0	
Hire of hall	0	
Other receipts (specify)	0	
Total	0	

CONSTITUENCIES DEVELOPMENT FUND - W.E.S. MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

Name of Officer	Amount Taken		Balance	
	Kshs		Kshs	
Edwin Lecha	300,000.00		300,000.00	
Edwin Lecha	750,000.00		750,000.00	
Edwin Lecha	250,000.00		250,000.00	
Edwin Lecha	400,000.00		400,000.00	
Edwin Lecha	373,000.00		373,000.00	
Edwin Lecha	600,000.00		600,000.00	
Edwin Lecha	600,000.00		600,000.00	
Edwin Lecha	104,000.00		104,000.00	
Edwin Lecha	109,000.00		109,000.00	
Edwin Lecha	150,000.00		150,000.00	
Edward Ratemo	320,000.00		320,000.00	

CONSTITUENCIES DEVELOPMENT FUND - WUNDU MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	340,000.00	340,000.00
Edward Ratemo	350,000.00	350,000.00
Edward Ratemo	100,000.00	100,000.00
Edward Ratemo	550,000.00	550,000.00
Edward Ratemo	550,000.00	550,000.00
Edward Ratemo	650,000.00	650,000.00
Edward Ratemo	520,000.00	520,000.00
Edward Ratemo	450,000.00	450,000.00
Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	600,000.00	600,000.00
Edward Ratemo	210,000.00	210,000.00
Edward Ratemo	500,000.00	500,000.00
Edward Ratemo	500,000.00	500,000.00
Edward Ratemo	500,000.00	500,000.00
Edward Ratemo	300,000.00	300,000.00
Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	300,000.00	300,000.00
Edward Ratemo	300,000.00	300,000.00

CONSTITUENCIES DEVELOPMENT FUND - W. MUGIRANGO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)**

Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	450,000.00	450,000.00
Edward Ratemo	300,000.00	300,000.00
Edward Ratemo	350,000.00	350,000.00
Edward Ratemo	620,000.00	620,000.00
Edward Ratemo	450,000.00	450,000.00
Edward Ratemo	400,000.00	400,000.00
Edward Ratemo	350,000.00	350,000.00
Alloys Abuga	200,000.00	200,000.00
Alloys Abuga	68,000.00	68,000.00
Alloys Abuga	195,000.00	195,000.00
Alloys Abuga	86,000.00	86,000.00
Alloys Abuga	180,000.00	180,000.00
Alloys Abuga	145,165.00	145,165.00
Alloys Abuga	150,000.00	150,000.00
Alloys Abuga	260,000.00	260,000.00
Francis Obare	72,000.00	72,000.00
Francis Obare	200,000.00	200,000.00

CONSTITUENCIES DEVELOPMENT FUND - W... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Francis Obare	140,000.00	140,000.00
Francis Obare	600,000.00	600,000.00
Francis Obare	260,000.00	260,000.00
Francis Obare	600,000.00	600,000.00
Francis Obare	200,000.00	200,000.00
Francis Obare	78,000.00	78,000.00
Francis Obare	97,000.00	97,000.00
Francis Obare	57,500.00	57,500.00
John Sagwe	200,000.00	200,000.00
John Sagwe	55,000.00	55,000.00
John Sagwe	155,000.00	155,000.00
John Sagwe	280,000.00	280,000.00
John Sagwe	180,000.00	180,000.00
Elijah Mosagwe	50,000.00	50,000.00
Elijah Mosagwe	170,500.00	170,500.00
Elijah Mosagwe	173,500.00	173,500.00
Elijah Mosagwe	136,500.00	136,500.00

CONSTITUENCIES DEVELOPMENT FUND - W... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

<i>Elijah Mosagwe</i>	240,000.00	240,000.00
<i>Gilbert Atei</i>	700,000.00	700,000.00
<i>Amos Appollo</i>	285,000.00	285,000.00
<i>Evans Onduko</i>	50,000.00	50,000.00
<i>Nicholas Ongaga</i>	500,000.00	500,000.00
TOTAL		22,360,165.00

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
<i>Describe the nature of deposit</i>	0	0	0	
Total			0	

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs

CONSTITUENCIES DEVELOPMENT FUND - V. 2013 - 2014 MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

Bank accounts(Cash Book Bal Bank Column)	1,063,051.00	
Cash in hand	-	
Cash equivalents (short-term deposits)	-	
Imprest(Balance bf)	18,724,165.00	
Total	19,787,216.00	-
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	
Cash in hand	0	
Cash equivalents (short-term deposits)	0	
Imprest	0	
Total	0	

18. OTHER IMPORTANT DISCLOSURE

- I) Imprests amounting to Ksh 11,050,166.00 had been surrendered within the financial year though had not been captured in the cash book by end of the financial year

CONT: OTHER DISCLOSURES

SECTOR	ALLOCATION	NAME OF INSTITUTION/COMP ANY	PV NO.			AMOUNT DISBURSED	SUB-TOTAL	TOTAL	
								2013/2014	2012/2013
NOTE 7 DISCLOSURE: TRANSFER TO OTHER GOVERNMENT ENTITIES.									
EDUCATION PRIMARY SCHOOLS	7,000,000.00	FY 2011/2012							
		Motagara DEB Pri School	20.01.2014	985		200,000.00			
		Klanyabao Pri School	20.01.2014	984		200,000.00			
		Igena Itambe DEB Pri School	20.01.2014	999		200,000.00			
		Tente CDG Pri School	20.01.2014	887		600,000.00			
		Kenyambi Pri School	20.01.2014	885		100,000.00			
		Kuura Pri School	20.01.2014	888		200,000.00			
		Riakimai DEB Pri School	20.01.2014	986		200,000.00			
		Ekerama Pri School	20.01.2014	988		200,000.00			
		Egesierl D.O.K Pri School	20.01.2014	989		400,000.00			
		Omokonge DEB Pri School	20.01.2014	990		400,000.00			
		Mongorisi DOK Pri School	20.01.2014	987		200,000.00			
		Makairo DEB Pri School	20.01.2014	991		300,000.00			
		Nyaigesa Pri School	20.01.2014	993		100,000.00			
		Sironga Pri School	20.01.2014	994		100,000.00			
		Marindi Pri School	20.01.2014	995		100,000.00			
		Sasati PAG Pri School	20.01.2014	995		300,000.00			
		Ikonge DOK Pri School	20.01.2014	996		400,000.00			
		Nyamotentemi DOK Pri School	20.01.2014	997		400,000.00			
		St Joseph Etono Pri School	20.01.2014	92		400,000.00			
		Bosiango ELCK Pri School	20.01.2014	96		200,000.00			
		Bondeka Pri School	20.01.2014	108		100,000.00			
		Riasindani Pri School	20.01.2014	110		200,000.00			
		Rangeny DOK Pri School	20.01.2014	121		100,000.00			
		Mongorisi DOK Pri School	20.01.2014	159		300,000.00			
		Nyairicha Special School	20.01.2014	822		700,000.00			
		Ibucha Pri School	20.01.2014	823		400,000.00			
						7,000,000.00	7,000,000.00	7,000,000.00	
	3,842,857.00	CONDITIONAL GRANT							
		FY 11/12							
		Bosiango DEB Pri School	30.10.2013	734		200,000.00			
		Omokonge DEB Pri School	30.10.2013	735		200,000.00			
		Riasindani Pri School	30.10.2013	748		200,000.00			
		Marindi DEB Pri School	30.10.2013	760		200,000.00			

	St Teberius Nyamotentemi Sec School	24.01.2014	128				800,000.00				
	Glanchose Sec School	24.01.2014	129				1,200,000.00				
	Gesiaga Sec School	24.01.2014	137				700,000.00				
	Bondiela ELCK Sec Sch	24.01.2014	138				1,000,000.00				
	Marindli Sec School	24.01.2014	139				800,000.00				
	Mongorisi Sec School	24.01.2014	140				900,000.00				
	Getaani Sec School	11.02.2014	188				1,100,000.00				
	Rangenyo Girls Sec School	11.02.2014	165				700,000.00				
	TOTAL SECONDARY SCHOOLS						12,100,000.00			12,100,000.00	
											31,450,000.00
YOUTH POLYTECHNIC S/TERTIARY INSTITUTIONS											
	FY 11/12										
	Ibucha Youth Polytechnic	27.01.2014	820				300,000.00				
	Mariba Youth Polytechnic	27.01.2014	819				300,000.00				
	Klambere Youth Polytechnic	27.01.2014	818				500,000.00				
	Nyainogu Village Polytechnic	27.01.2014	817				500,000.00				
							1,600,000.00		1,600,000.00	1,600,000.00	
	FY 2012/2013										
	Klambere Youth Polytechnic	24.01.2014	120				300,000.00				
	Nyainogu Youth Polytechnic	24.01.2014	147				700,000.00				
	Ibucha Youth Polytechnic	03.04.2014	421				700,000.00				
	Mariba Youth Polytechnic	20.03.2014	351				900,000.00				
	Nyaigesa Youth Polytechnic	03.04.2014	422				900,000.00				
							3,500,000.00			3,500,000.00	
	TOTAL TERTIARY INSTITUTIONS										5,100,000.00
HEALTH											
	FY 11/12										
	Ramba Rural Health Centre	17.01.2014	978				500,000.00				
	Motontera Health Centre	17.01.2014	983				200,000.00				
	Nyanturago Health Centre	17.01.2014	988				600,000.00				
	Ogango Health Centre	17.01.2014	979				400,000.00				
	Igena Itambe Health Centre	17.01.2014	99				500,000.00				
	Mongorisi Health Centre	27.01.2014	161				200,000.00				
	Geta Health Centre	27.01.2014	821				500,000.00				
	Nyanturago Health Centre	27.01.2014	153				500,000.00				
	Motagana Health Centre	27.01.2014	813				500,000.00				

		Kianginda Health Centre	27.01.2014	815		200,000.00				
			27.01.2014			4,100,000.00		4,100,000.00		
	3,100,000.00	CONDITIONAL GRANT FY 2011/2012								
		Gianchore Health Centre	30.10.2013	755		500,000.00				
		Ramba Health Centre	30.10.2013	750		1,100,000.00				
		Motontera Health Centre	30.10.2013	794		400,000.00				
		Igena Itambe Health Centre	20.01.2014	97		600,000.00				
		Nyamokenye Health Centre	20.01.2014	812		500,000.00				
						3,100,000.00		3,100,000.00		
	3,300,000.00	FY 2012/2013								
		Mongorisi Health Centre	24.01.2014	141		500,000.00				
		Geta Health Centre	24.01.2014	122		500,000.00				
		Kenyerere Health Centre	24.01.2014	142		650,000.00				
		Ramba Rural Health Centre	24.01.2014	143		500,000.00				
		Igena Itambe Health Centre	03.04.2014	420		800,000.00				
		Nyamokenye Health Centre	03.04.2014			350,000.00				
						3,300,000.00		3,300,000.00		
		TOTAL HEALTH							10,500,000.00	
		TOTAL TRANSFER TO OTHER GOVERNMENT ENTITIES								63,842,857.00
		NOTE 8 DISCLOSURE: OTHER GRANTS AND OTHER PAYMENTS								
BURSARY										
	7,000,000.00	FY 2011/2012								
		Various Institutions				6,053,000.00	6,053,000.00	6,053,000.00		
	10,768,924.00	FY 2012/2013								
		Various Institutions				10,049,000.00	10,049,000.00	10,049,000.00		
		SUB-TOTAL							16,102,000.00	
WATER PROJECTS										
	5,100,000.00	FY 11/12								
		Aldan International Ltd	21.04.2014			5,100,000.00				
	SUB-TOTAL					5,100,000.00		5,100,000.00		

CONSTITUENCIES DEVELOPMENT FUND – W... MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

18.1 FIXED ASSETS REGISTER

NO	ASSET NAME	QTY	PURCHASE PRICE	VALUE KSH	DATE OF PURCHASE	SERIAL NO
1	Fridge	1	16,195.00	16,195.00	2008	DA99-00188E
2	Complast Waste Paper Basket	1	81.90	81.90	2008	
3	Flowers Bunch K4014/14W	1	465.50	465.50	2008	
4	FC Ready Curtains 2 X 1.5M	1	1,600.00	1,600.00	2008	
5	FC Ready Curtains 2 X 1.25M	11	415.00	4,565.00	2008	
6	Photocopy Machine	1	75,000.00	75,000.00	2008	K8257210793
7	Motor Vehicle	1	2,300,000.00	2,300,000.00	2008	KBA 349A
8	Front office wooden table with drawers	2	3,000.00	6,000.00	2008	
9	Office Chair(Leather)	9	2,000.00	18,000.00	2008	
10	Office Chair(Leather)	3	2,000.00	6,000.00	2008	
11	Executive Table & Set-JD	1	30,000.00	30,000.00	2008	231005011
12	Cabinet(Metal)	1	18,000.00	18,000.00	2008	100026511
13	Cabinet (Wood)	1	8,500.00	8,500.00	2008	
14	AMH Bachk Office Chair(Executive Chair)	1	24,000.00	24,000.00	2008	231980342

COMMITTEES DEVELOPMENT FUND – W MUGIRANGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

15	Conference Hall Chairs	51	1,195.00	60,945.00	2008	
16	Arm Chair	1	750.00	750.00	2008	
17	Table Chair	1	550.00	550.00	2008	
18	TV(SONY)	1	25,000.00	25,000.00	2008	4147770
19	HP Computer & Accessories 7540	1	42,000.00	42,000.00	2010	CZ0052Z0Y
20	HP Laser Jet Printer P2055d	1	15,000.00	15,000.00	2009	CNCJH39658
21	Notice Board	3	1,000.00	3,000.00	2008	
22	Motor Vehicle Rims(Parts)	2	2,500.00	5,000.00	2008	
24	TV Cabinet	1	4,500.00	4,500.00	2008	
25	Conference Hall Tables	11	1,950.00	21,450.00	2008	
26	Filing Shelves & wooden Cabinet(Reception)	1	28,500.00	28,500.00	2008	
27	Tea Cups	7	110.00	770.00	2008	
28	HP Laser Jet Printer (1018)	1	6,500.00	6,500.00	2007	KTLSU10191-4002
29	Reception Computer & Accessories	1	68,000.00	68,000.00	2007	SAA6220764
30	UPS	2	8,000.00	16,000.00	2007	S/N 40078420905, 537B00271

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

<i>OTHER RECEIVABLES (SPECIFY)</i>	

2013-2014

2012-2013

18.3 PAYABLES

Staff Salaries
CDFC Allowances

Kshs
136,399
52,000

Kshs

188,399.00

18.4 FUNDS DUE TO PROJECTS

Electricity	3,000,000.00
Sports	1,100,000.00
Water	430,220.00
	4,530,220.00

18.5 DISBURSEMENTS FROM THE BOARD

Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
	6,000,000.00	2003 / 2004
	28,406,648.00	2004 / 2005
	38,713,355.00	2005 / 2006
	50,894,873.00	2006 / 2007
	51,209,227.00	2007 / 2008
	51,209,227.00	2008 / 2009
	62,512,270.00	2009 / 2010
	65,115,789.00	2010 / 2011
	78,986,485	2011/2012
	17,442,857.00	2011/2012 Conditional Grant
	73,607,602.50	2012/2013
TOTAL DISBURSMENTS	450,490,731.00	