

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
WEBUYE WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

*Paper land
by the Leader
of the Majority
Hon. Azlen Divil
MP, under O
No. 5 at
1437 hrs
12/2/14*



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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Webuye West Constituency set out on pages 4-29, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of comparative budget and actual amounts and statement of cash flows 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

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 6 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act 2003, and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the 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 Fund, 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 audit opinion.

Basis for Qualified Opinion

1.0 Under Expenditure

The Fund spent Kshs.66,247,782.00 against a budget of Kshs.77,167,470.00 resulting to unexplained under expenditure of Kshs.10,919,687.40 for the year ended 30 June 2014.

2.0 Accuracy and Completeness of Financial Statements

The statement of receipt and payments reflects a net surplus of Kshs.10,919,687.40 as at 30 June 2014. Further, note 18.4 of the Financial Statement described as Funds due for projects includes four (4) items described as Emergency, Monitoring and Evaluation, Office Administration and office land amounting to Kshs.1,264,466.00, Kshs.733,713.00, Kshs.1,695,765.40 and Kshs.100,000.00 respectively which do not belong to the category.

In the circumstances, it has not been possible to confirm the accuracy and completeness of the financial statements as at 30 June 2014.

Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Webuye West Constituencies Development Fund as at 30 June 2014, and 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 Constituencies Development Fund (CDF) Act, 2013.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Constituency Development Fund Act, I report based on my audit

that:

- I. 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,
- II. In my opinion, proper books of account have been kept by the Constituency Development Fund, so far as appears from my examination of those books, and
- III. The Funds' statement of financial position and statement of comprehensive income are in agreement with the books of accounts



Edward R.O Ouko, CBS
AUDITOR- GENERAL

Nairobi

14 April 2015

Draft of [2-July -2014]



CONSTITUENCIES DEVELOPMENT FUND – WEBUYE 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)





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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	George Shibanda
3.	District Accountant	Ezekiel Mugita

(d) Fiduciary Oversight Arrangements

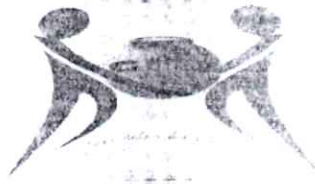
1. Kizito Kisiang'ani Wanyonyi
2. George Shibanda
3. Caleb Muse Simiyu
4. Peter Amtalla Nyongesa
5. Ronald Khafueli
6. Jackline Nambikhwa Wabomba
7. Carolyne Nanjala Lupao
8. Dinah Nawire Mapesa
9. Emmanuel Barasa
10. National government officer

(e) Constituency Headquarters

P.O. Box 522
Webuye

118	St. Michael Trinity TTC	40,000.00
119	St. Micheal TTC	10,000.00
120	St. Pauls TTC	10,000.00
121	St . Peters Emutakha Youth POLY	10,000.00
122	Strathmore University	10,000.00
123	Taita- Tareta University	10,000.00
124	Technical University of Kenya	60,000.00
125	Technical University of Mombasa	50,000.00
126	The Co-operative University	10,000.00
127	The East African University	10,000.00
128	Thika TTI	10,000.00
129	Thogoto TTC	30 ,000.00
130.	University of East Africa	10 ,000.00
131.	University of Eldoret	20 ,000.00
132.	Utalii College	20 ,000.00
133.	Vihiga TTC	10 ,000.00
134.	Vineyard ECD	10 ,000.00
135.	Vocational Training College	10 000.00
136.	University of Nairobi	360, 000.00
137.	St.Joseph TTC Vihiga	10 ,000 .00
138.	Regions Group International	10 ,000.00
139.	USIU University	10 ,000.00
140.	Kibabii University	30 ,000.00
141.	Kenya Institute of Management	10 ,000.00
142.	Sigalagala polytechnic	10 ,000.00
143.	Kamwenja TTC	10 ,000.00
144.	MMUST University	10 ,000.00
145.	Mt. Kenya University	10 ,000.00
146.	Shamberere TTI	10 ,000.00
147.	Mt.Kenya University	10 ,000.00
148.	JKUAT University	10 ,000.00
149.	JaramogiOgingaOdinga Uni.	10 ,000.00
150.	University of Nairobi	10 ,000.00
151.	Kenya School of Law	10 ,000.00
152.	Sigalagala Polytechnic	120, 000.00
153.	Kenyataa University	50 ,000.00
154.	Egerton University	20 ,000.00
155.	University of Nairobi	10 ,000.00
156.	Moi University	40 ,000.00
157.	KCA University	15 ,000.00
158.	MMUST University	30 ,000.00
159.	Methodist University	20 ,000.00
160.	Mt.Kenya University	30 ,000.00
161.	JKUAT University	30 ,000.00
162.	Murang'a TTC	10 ,000.00

163.	Ramogi Institute	10,000.00
164.	Pwani University	10,000.00
165.	Kagumo TTC	10,000.00
166.	St.Sch. Of Med. Mumias	10,000.00
167.	Rongo University	10,000.00
168.	E-Smart College Masai Mara	10,000.00
169.	E.A Sch. Of Media Studies	10,000.00
170.	KakamegaDicece	10,000.00
171.	DedanKimathi University	10,000.00
172.	Shanzu TTC	10,000.00
173.	KMTC Kakamega	10,000.00
174.	Zetech College	10,000.00
175.	Sang'alo Institute	10,000.00
176.	Asumbi TTC	10,000.00
177.	KMTC Nairobi	10,000.00
178.	University of Eldoret	10,000.00
179.	Daystar University	10,000.00
180.	Nairobi Aviation College	10,000.00
181.	FCK	10,000.00
182.	Nzoia College of Nursing	10,000.00
183.	MaonoEdu.Centre NRB	10,000.00
184.	Lugala Youth Polytechnic	10,000.00
185.	MMUST University	10,000.00
186.	St.Marys TTC Kigari	10,000.00
187.	E-Smart Masai Mara	10,000.00
188.	Sigalagala Polytechnic	10,000.00
189.	Kenyatta University	10,000.00
190.	KCA University	10,000.00
191.	KakamegaDicece	10,000.00
192.	Kenyatta University	40,000.00
193.	Mt. Kenya University	10,000.00
194.	Kibabi University	10,000.00
195.	Jaramogi Oginga Odinga University	10,000.00
196.	Bushangala TTI	20,000.00
197.	Mmust University	10,000.00
198.	Vieyard ECD	10,000.00
199.	Sigalagala Polytechnic	20,000.00
Total		Kshs. 7,635,000.00



SHINYALU CONSTITUENCY DEVELOPMENT FUND
PO BOX 405-50100
KAKAMEGA

EMAIL: cdfshinyalu@yahoo.com

TEL: 0202315760

SECURITY

No.	Names	Amount
1.	Bernetta Vitete (District Land)	3,200,000.00
Total		Kshs. 3,200,000.00



SHINYALU CONSTITUENCY DEVELOPMENT FUND
PO BOX 405-50100
KAKAMEGA

EMAIL: cdfshinyalu@yahoo.com

TEL: 0202315760

Bursary- Special Education

No.	Name	Amount
1.	Institute of Special Education	10,000.00
2.	Kibos Special School	10,000.00
3.	Muranga School for Hearing Impaired	10,000.00
4.	Machakos Technical Institute for the Blind	10,000.00
5.	Kibos special schoo	30,000.00
6.	Muranga School for hearing Impaired	10,000.00
Total		Kshs. 80,000.00

(f) Constituency Contacts

Telephone: (254) 0704968749
E-mail: cdfwebuyewest@cdf.go.ke
Website: www.cdfwebuyewest.go.ke

(g) Constituency Bankers

Cooperative bank Webuye
Ac No. 01120534809500

(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



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 Constituency shall prepare financial statements in respect of that Constituency. 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 Webuye 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 Webuye 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 Webuye 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 Webuye 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 Webuye West CDF confirms that the Constituency 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 Webuye West CDF financial statements were approved and signed on


Kizito Kisiang'ani Wanyonyi
Chairman - CDFC






III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' received	1	77,167,470	xxx
Proceeds from sale of assets	2	-	xxx
Other receipts	3	-	xxx
TOTAL RECEIPTS		77,167,470.00	xxx
PAYMENTS			
Compensation of Employees	4	622,479.00	xxx
Use of goods and services	5	1,046,500.00	xxx
Committee Meeting allowances	6	1,554,458.60	xxx
Transfers to Other Government Units	7	42,919,370.00	xxx
Other grants and transfers	8	11,396,595.00	xxx
Social Security Benefits	9	8,380.00	xxx
Acquisition of Assets	10	7,000,000.00	xxx
Other Payments	11	1,700,000.00	xxx
TOTAL PAYMENTS		66,247,782.60	xxx
SURPLUS/DEFICIT		10,919,687.40	xxx

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


Kizito Kisiang'ani Wanyonyi
 Chairman - CDFC

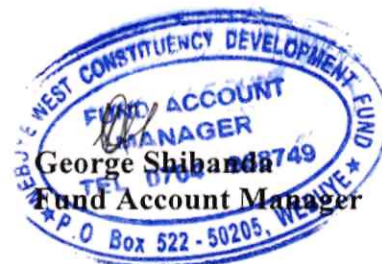

George Shibanda
 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	10,579,687.40	xxx
Cash Balances	13	-	xxx
Outstanding Imprests	14	340,000.00	xxx
Cash Equivalents	15	-	xxx
TOTAL FINANCIAL ASSETS		10,919,687.40	xxx
REPRESENTED BY			
Fund balance b/fwd	16	-	xxx
Surplus/Deficit for the year		10,919,687.00	xxx
Prior year adjustments	17	-	xxx
NET FINANCIAL POSSITION		10,919,687.40	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Webuye West CDF financial statements were approved on 3/6/ 2014 and signed by:


 Kizito Kisiang'ani Wanyonyi
 Chairman - CDFC



V. STATEMENT OF CASH FLOW

	Note	2013-2014 Kshs	2013-2014 Kshs
Receipts for operating activities			
Transfers from CDF board	1	77,167,470.00	
Other revenues	3	-	77,167,470.00
Payments for operating expenses			
Compensation of employees	4	622,479.00	
Use of goods and services	5	1,046,500.00	
Committee expenses	6	1,554,458.60	
Transfers to other government units	7	42,919,370.00	
Other grants and transfers	8	11,396,595.00	
Social security benefits	9	8,380.00	
Other expenses	11	1,700,000.00	59,247,782.60
Adjustments for:			
Adjustments during the year		-	-
Net cashflow from operating activities			17,919,687.40
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from sale of assets	2		-
Acquisition of assets	10	7,000,000.00	-
Net cash flows from investing activities			(7,000,000.00)
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT			
			10,919,687.40
Cash and cash equivalent at beginning	16		-
Cash and cash equivalent at end of the year			10,919,687.40

FSI
 Kizito Kisiang'ani Wanyonyi
 Chairman - CDFC

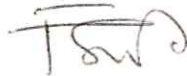




VI: SUMMARY STATEMENT OF APPROPRIATION

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=d-c	f=d/c %
Compensation of Employees	622,479.00	0	622,479.00	-	-	100
Use of goods and services	1,046,500.00	0	1,046,500.00	-	-	100
Committee Members Expenses	1,554,458.60	0	1,554,458.60	-	-	100
Transfers to Other Government Units	42,919,370.00	0	42,919,370.00	-	-	100
Other grants and transfers	11,396,595.00	0	11,396,595.00	-	-	100
Social security benefits	8,380.00	0	8,380.00	-	-	100
Acquisition of assets	7,000,000	0	7,000,000	-	-	100
Finance costs, including loan interest	-	-	-	-	-	100
Repayment of principal on domestic and foreign borrowing	-	-	-	-	-	
Other payments	1,700,000	0	1,700,000	-	-	100
TOTALS	66,247,782.60	-	66,247,782.60	-	-	100

The Webuye West CDF financial statements were approved on 30/6/14 2014 and signed by:



Kizito Kisiang'ani Wanyonyi
Chairman - CDFC



VII. SIGNIFICANT ACCOUNTING POLICIES

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

a) **Statement of compliance and basis of preparation**

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency 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.

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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities (normal allocation)		
AIE NO. 711955	2,000,000.00	XX
AIE NO. 735531	28,866,988.00	XX
AIE NO. 750016	23,150,241.00	XX
AIE NO. 735986	23,150,241.00	XX
TOTAL	77,167,470.00	XX

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	-	XXX
Receipts from the Sale of Strategic Reserves Stocks	-	XXX
Receipts from the Sale of Inventories, Stocks and Commodities	-	XXX
Disposal and Sales of Non-Produced Assets	-	XXX
Receipts from the Sale of Strategic Reserves Stocks	-	XXX
Total	XXX	XXX

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	XXX
Profits and Dividends	-	XXX
Rents	-	XXX
Other Property Income	-	XXX
Sales of Market Establishments	-	XXX
Receipts from Administrative Fees and Charges	-	XXX
Receipts from Administrative Fees and Charges - Collected as AIA	-	XXX
Receipts from Incidental Sales by Non-Market Establishments	-	XXX
Receipts from Sales by Non-Market Establishments	-	XXX
Receipts from Sale of Incidental Goods	-	XXX
Fines Penalties and Forfeitures	-	XXX
Receipts from Voluntary transfers other than grants	-	XXX
Other Receipts Not Classified Elsewhere	-	XXX
Total	XXX	XXX

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	534,979	XXX
Basic wages of temporary employees	-	XXX
Personal allowances paid as part of salary	87,500	XXX
House allowance	-	XXX
Personal allowances provided in kind	-	XXX
Pension and other social security contributions	-	XXX
Compulsory national social security schemes	-	XXX
Compulsory national health insurance schemes	-	XXX
Social benefit schemes outside government	-	XXX
Other personnel payments	-	XXX
Total	622,479.00	XXX

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	43,000.00	xxx
Communication, supplies and services	96,000.00	xxx
Domestic travel and subsistence	15,000.00	xxx
Office Rent	180,000.00	xxx
Printing, advertising and information supplies & services	-	xxx
Rentals of produced assets	-	xxx
Training expenses	482,500.00	xxx
Fuel, oil & Lubricants	230,000.00	xxx
Insurance costs	-	xxx
Specialized materials and services	-	xxx
Office and general supplies and services	-	xxx
Other operating expenses	-	xxx
Routine maintenance – vehicles and other transport equipment	-	xxx
Routine maintenance – other assets	-	xxx
Total	1,046,500.00	xxx

6. COMMITTEE EXPENSES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	80,792.00	xxx
Committee allowance	1,473,666.60	xxx
Total	1,554,458.60	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfer to primary schools	15,900,000.00	xxx
Transfers to secondary schools	18,400,000.00	xxx
Transfers to tertiary institutions	2,500,000.00	xxx
Transfers to health institutions	6,119,370.00	xxx
TOTAL	42,919,370.00	xxx

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary -Secondary	2,600,000.00	xxx
Bursary - Tertiary	2,396,595.00	xxx
Bursary – Special schools	-	xxx
Mocks & CATS	400,000.00	xxx
Security	2,000,000.00	xxx
Roads	700,000.00	xxx
Environment	1,000,000.00	xxx
Emergency projects	2,300,000.00	xxx
Total	11,396,595.00	xxx

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	8,380.00	xxx
Total	8,380.00	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	5,500,000.00	xxx
Acquisition of Land	1,500,000.00	xxx
Total	1,700,000.00	xxx

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Capital Transfer to Private Non-Financial Enterprises	1,700,000.00	xxx
Total	1,700,000.00	xxx

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
Cooperative Bank, Webuye Branch A/C no 01120534809500	Ksh	xxx	10,579,687.40	xxx
Total			10,579,687.40	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx

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>Naboth Oduor</i>	40,000	xxx	40,000.00
<i>George Shibanda</i>	30,000	xxx	30,000.00
<i>George Shibanda</i>	50,000	xxx	50,000.00
<i>George Shibanda</i>	200,000	xxx	200,000.00
<i>George Shibanda</i>	20,000	xxx	20,000.00
Total			340,000.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			xxx	xxx

16. BALANCES BROUGHT FORWARD

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. PRIOR YEAR ADJUSTMENTS

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

18. OTHER IMPORTANT DISCLOSURES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18.1 FIXED ASSETS REGISTER

REGION	COUNTY	CONSTITUENCY	CONSTITUENCY CODE	ASSET NAME/ DESCRIPTION	ASSET TAG NO.	SERIAL NUMBER	ACQUISITION DATE	PRESENT ASSET VALUE	PHYSICAL LOCATION	CURRENT CONDITION
Western	Bungoma	Webuye West	222	Executive Chair	FF/001/2013	None	2013	25,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Secretarial Chair	FF/002/2013	None	2013	16,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/003/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/003/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/003/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/003/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Chair	FF/004/2013	None	2013	12,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Metal Cabinet	FF/005/2013	None	2013	21,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Desk	FF/006/2013	None	2013	24,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Office Desk	FF/007/2013	None	2013	20,000	CDF Office	Good
Western	Bungoma	Webuye West	222	Safaricom Phone	FF/008/2013	HQA9KA9270601191	2013	3,600	CDF Office	Good
REGION	COUNTY	CONSTITUENCY	CONSTITUENCY	ASSET NAME/	ASSET TAG NO.	SERIAL	ACQUISITION	PRESENT	PHYSICAL	CURRENT CONDITION

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			CODE	DESCRIPTION		NUMBER	DATE	ASSET VALUE	LOCATION	
Western	Bungoma	Webuye West	222	Dell CPU	FF/009/2013	F6YNM1	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Monitor	FF/010/2013	CN-07C2R4-7872-33P-GN8L	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	UPS	FF/011/2013	3B1304X1281	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Mouse	FF/011/2013	DPPID:CN09R RC7-48729-315-ONYB	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Keyboard	FF/011/2013	MY040G481-71619-337-1744-A00	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Scanner	FF/012/2013	CN35NWH076	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Printer	FF/013/2013	4250	2013	CDF Board	CDF Office	Good
Western	Bungoma	Webuye West	222	Keyboard	FF/014/2013	PUAU0925000814	2013		CDF Office	Good
Western	Bungoma	Webuye West	222	Monitor	FF/015/2013	CNC9333PTMY	2013	CDF Board	CDF Office	Good

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>		
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>	<i>OTHER RECEIVABLES</i>

18.3 PAYABLES

Kshs	Kshs
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Emergency	1,264,466.00	-
Office Land	100,000.00	-
CDF Vehicle	3,500,000.00	-
M&E	733,713.00	-
Roads	1,302,338.00	-
Lukhuna Primary	500,000.00	-
Bursary	3,405.00	-
Office Admin	1,695,765.40	-
Sports Ground	1,000,000.00	-
Sports	820,000.00	-
Total	10,919,687.40	-

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
AIE NO. 711955	2,000,000.00	2013-2014
AIE NO. 735531	28,866,988.00	2013-2014
AIE NO. 750016	23,150,241.00	2013-2014
AIE NO. 735986	23,150,241.00	2013-2014

IX: Monthly and Annual Expenditure Returns

MONTHLY AND ANNUAL EXPENDITURE RETURNS									
CONSTITUENCY NAME : WEBUYE WEST					FINANCIAL YEAR 2012/2013		AMOUNT		
CASH BOOK BALANCE AS AT 30TH DECEMBER 2014					0		AMOUNT		
					Date	AIE NO.			
					20/12/13	711955	2,000,000		
					20/5/14	735531	28,866,988		
					28/05/14	750016	23,150,241		
					20/5/14	735986	23,150,241		
AVAILABLE FUNDS							77,167,470.00		
ALLOCATION					EXPENDITURE				
PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION	DISBURSED	PAYEE	DATE	P.V NO.	CHQ NO	AMOUNT	
	ADMINISTRATION STAFF SALARIES	4,361,083	1,811,440						
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	8/1/2014	103001	000002	78,331.00	
4-930-039-222-2211100-100-001-001				NHIF	8/1/2014	103001	000004	1,280.00	
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	8/1/2014	103001	000005	6,872.00	
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	3/2/2014	103041	0000027	87,971.00	
4-930-039-222-2211100-100-001-001				NHIF	3/2/2014	103041	0000029	1,440.00	
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	3/2/2014	103041	0000030	6,872.00	
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	27/2/14	103047	0000617	87,971.00	
4-930-039-222-2211100-100-001-001				NHIF	27/2/14	103047	000618	1,440.00	
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	27/2/14	103047	000619	6,872.00	
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	2/4/2014	103054	000639	87,971.00	
4-930-039-222-2211100-100-001-001				NHIF	2/4/2014	103054	000640	1,440.00	

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4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	24/2/2014	103054	000642	6,872.00
4-930-039-222-2211100-100-001-001				MANAGER KCB	3/4/2014	103054	000643	39,784.00
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	29/4/2014	103057	000652	52,195.00
4-930-039-222-2211100-100-001-001				NHIF	29/4/2014	103057	000653	800.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	29/4/2014	103057	000655	4,259.00
				MANAGER KCB			000656	35,776.00
				NHIF			000657	640.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX			000659	2,568.00
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	8/5/2014	103059	000689	52,195.00
4-930-039-222-2211100-100-001-001				NHIF	8/5/2014	103059	000690	800.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	8/5/2014	103059	000692	4,259.00
4-930-039-222-2211100-100-001-001				MANAGER KCB BANK	8/5/2014	103060	000693	35776
4-930-039-222-2211100-100-001-001				NHIF	8/5/2014	103060	000694	640.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	8/5/2014	103060	000696	2,568.00
4-930-039-222-2211100-100-001-001				MANAGER KCB BANK	24/6/2014	103118	001112	34,016.00
4-930-039-222-2211100-100-001-001				NHIF	24/6/2014	103118	001113	640.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	24/6/2014	103118	001119	2,568.00
4-930-039-222-2211100-100-001-001				MANAGER COOP BANK	24/6/2014	103119	001115	49795
4-930-039-222-2211100-100-001-001				NHIF	24/6/2014	103119	001116	800.00
4-930-039-222-2211100-100-001-001				COMMISSIONER OF INCOME TAX	24/6/2014	103119	001118	4,259.00
4-930-039-222-2211100-100-001-001				NSSF	8/1/2014	103001	000003	1,600.00
4-930-039-222-2211100-100-001-001				NSSF	3/2/2014	103041	0000028	2,000.00
4-930-039-222-2211100-100-001-001				NSSF	27/2/14	103047	000619	2,000.00
4-930-039-222-2211100-100-001-001				NSSF	2/4/2014	103054	000641	2,000.00
4-930-039-222-2211100-100-001-001				NSSF	29/4/2014	103057	000654	1,200.00
				NSSF			00658	800.00
4-930-039-222-2211100-100-001-001				NSSF	8/5/2014	103059	000691	1,200.00

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4-930-039-222-2211100-100-001-001				NSSF	8/5/2014	103060	000495	800 00		
4-930-039-222-2211100-100-001-001				NSSF	24/6/2014	103118	001114	2 160 00		
4-930-039-222-2211100-100-001-001				NSSF	24/6/2014	103119	001117	3 000 00		
4-930-039-222-2211100-100-001-002				GEORGE SHIBANDA	1/1/2014	1851201	000001	98 500 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	30/1/14	103045	000022	73 000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	12/2/2014	103041	000038	73 000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	2/4/2014	103097	000638	55,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	24/4/14	1851210	000650	47,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	24/4/14	1851211	000651	20,000 00		
4-930-039-222-2211100-100-001-001				EZEKIEL MUGITA	30/4/14	1851212	000660	15 000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	3/5/2014	103063	000661	28 500 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	21/4/14	1851215	000687	59,500 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	12/6/2014	1851214	000746	200,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	12/6/2014	103096	000747	96,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	12/6/2014	103046	000748	50,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	12/6/2014	1851220	000749	20,000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	20/6/14	1851217	001003	39 000 00		
4-930-039-222-2211100-100-001-001				Neilap Namke	28/1/14	103037	000025	180,000 00		
4-930-039-222-2211100-100-001-001				MONA FURNISHERS & TIMBER SALES	11/2/2014	103039	0000037	43 000 00		
4-930-039-222-2211100-100-001-001				GEORGE SHIBANDA	27/2/2014	103048	000616	44,000 00		
							001138	160 000 00		
4-930-039-222-2211100-100-001-001				Trustar gas station	27/2/14	103044	000615	100,000 00		
4-930-039-222-2211100-100-001-001				Trustar gas station	12/6/2014	103125	000745	130,000 00		
								50,000 00		
				Mona Furnishers				29 997 60		
				M/s Street Diamond	24/6/14	103121		92,000 00		
				George shibanda	30/6/14			195 000 00		
				George shibanda	30/6/14			122,000 00		
				George shibanda	30/6/14			20,000 00		
										10000
								2,445,318		

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4-930-039-222-2640101-103-003-005	BUNSAVY	5,000,000	5,000,000	Burures	17/2/14	103043	039-014	2,600,000.00	
				Burures	9/6/2014	103062	734-1137	2,396,595.00	4,996,595
4-930-039-222-2640101-103-003-005	CATS & MUCKS	400,000	400,000	WEBUYE S A PRV SCH	28/1/14	103029	000019	400,000.00	400,000
	EDUCATION		37,200,000						
4-930-039-222-3110202-104-004-005		1,200,000	1,200,000	Namulima pri sch	28/1/14	103024	000014	1,200,000.00	
4-930-039-222-3110202-104-004-006		500,000	500,000	Sumbwa PEFA Lubudu	28/1/14	103021	000016	500,000.00	
4-930-039-222-3110202-104-004-020		1,200,000	1,200,000	Musado R.C primary school	28/1/14	103032	0000007	1,200,000.00	
4-930-039-222-3110202-104-004-017		600,000	600,000	Sankho primary sch	28/1/14	103030	000009	600,000.00	
4-930-039-222-3110202-104-004-012		500,000	500,000	Makacha Friends pri sch	28/1/14	103036	000018	500,000.00	
4-930-039-222-3110202-104-004-031		1,200,000	1,200,000	Mungathia pri sch	12/6/2014	103080	000699	1,200,000.00	
4-930-039-222-3110202-104-004-027		1,200,000	1,200,000	Sirunde pri sch	12/6/2014	103078	000701	1,200,000.00	
4-930-039-222-3110202-104-004-030		1,200,000	1,200,000	Bakul from Pri sch	12/6/2014	103079	000705	1,200,000.00	
4-930-039-222-3110202-104-004-002		300,000	300,000	Mamas S A Primary School	12/6/2014	103065	000706	300,000.00	
4-930-039-222-3110202-104-004-001		800,000	800,000	Ludoko R.C Primary School	12/6/2014	103066	000707	800,000.00	
4-930-039-222-3110202-104-004-007		300,000	300,000	Wenyile primary sch	12/6/2014	103067	000708	300,000.00	
4-930-039-222-3110202-104-004-025		1,200,000	1,200,000	Chibwa pri sch	12/6/2014	103076	000710	1,200,000.00	
4-930-039-222-3110202-104-004-020		1,500,000	1,500,000	Webuye S A Primary	12/6/2014	103075	000711	1,500,000.00	
4-930-039-222-3110202-104-004-016		800,000	800,000	Masalo FTM primary school	12/6/2014	103073	000713	800,000.00	
4-930-039-222-3110202-104-004-014		800,000	800,000	Kuyua FTM school	12/6/2014	103074	000714	800,000.00	
4-930-039-222-3110202-104-004-012		300,000	300,000	Masani primary sch	12/6/2014	103071	000715	300,000.00	
4-930-039-222-3110202-104-004-019		800,000	800,000	St Anthony school for the deaf	12/6/2014	103074	000712	800,000.00	
4-930-039-222-3110202-104-004-008		800,000	800,000	Lungitu Primary School	12/6/2014	103068	000719	800,000.00	
4-930-039-222-3110202-104-004-013		1,200,000	1,200,000	Yalusa sec sch	12/6/2014	103088	000723	1,200,000.00	
4-930-039-222-3130101-104-004-010		500,000	500,000	Malaha pri sch	12/6/2014	103070	000724	500,000.00	
4-930-039-222-3130101-104-004-029		500,000	500,000	Masembale Pri sch	12/6/2014	103114	001003	500,000.00	
4-930-039-222-3130101-104-004-044		500,000	500,000	Winyi Chemoli pri sch	12/6/2014	103115	001006	500,000.00	
4-930-039-222-3130101-104-004-023		500,000	500,000	Makhoenge pri sch	12/6/2014	103113	001006	500,000.00	

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4-930-039-222-3110202-105-005-002		500,000	500,000	Srikho health centre	12/6/2014	103094	000732	500,000.00		
4-930-039-222-3110202-105-005-004		400,000	400,000	Kituni Dispensary	12/6/2014	103103	000733	400,000.00	6,119,370	
4-930-039-222-3110402-107-006-001	ROADS	2,002,330	2,002,330	mfampiles ltd			00115758	700,000.00	700,000	
4-930-039-222-3110202-108-007-001	SECURITY	2,000,000	2,000,000							
4-930-039-222-3110202-108-007-001				Sirende chiefs office		103031	000006	1,400,000.00		
4-930-039-222-3110202-108-007-002			600,000	Bukholi police post	12/6/2014	103102	000727	600,000.00	2,000,000	
4-930-039-222-2110309-109-008-001	STRATEGIC PLAN	1,700,000	1,700,000	Bhooolutens Kenya Group	30/1/14	103040	000023	701,856.00		
				Comm of income tax	30/1/14	103040	000024	18,144.00		
				Bhooolutens Kenya Group	13/3/14	103953	000634	980,000.00	1,700,000	
4-930-039-222-3111305-110-009-001	ENVIRONMENT	1,000,000	1,000,000							
				Tomak Enterprises	20/6/14	103116	001007	500,000.00		
				Tomak Enterprises	24/6/14	103123	001121	500,000.00	1,000,000	
4-930-039-222-2110309-111-010-001	M & E	1,300,213	1,300,213							
				GEORGE SHIBANDA	7/2/2014	103045	000031	60,000.00		
				GEORGE SHIBANDA				27,500.00		
				GEORGE SHIBANDA		103058		47,000.00		
				GEORGE SHIBANDA						
				GEORGE SHIBANDA						
				GEORGE SHIBANDA						
				CHRISCA REAL ESTATES	27/2/2014	103050/103051	000621	45,000.00		
				GEORGE SHIBANDA				58,500.00		
				KMTC WEBUYE		103120		87,500.00		
				GEORGE SHIBANDA		103117		40,000.00		
				GEORGE SHIBANDA	14/5/14	18511214	000686	200,000.00		



Kizito Kisiangani Wanyonyi
Chairman - CDFC



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