

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Laid
By Hon. (Dr.) Naomi Shabaan MP (Deputy Leader of the Majority) Under Order No. 05 at 1456 Hrs on 22/10/2015
IBM

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
AWENDO CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Awendo Constituency set out on pages 4 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of cash flows and summary statement of appropriation and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, 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 13 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 15 of the Public Audit Act, 2003. 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. Procurement of School Laboratory

The Constituency Development Fund management purchased school lab equipment for distribution to schools at a cost of Kshs 4,099,819 in the year under review through request for quotation contrary to the provisions of Public Procurement and Disposal Act.

Further, the management did not appoint an inspection and acceptance committee for the procurement. A spot check in some schools identified for distribution of the lab equipment indicated that the purchased items had been partly delivered despite the fact that the supplier had been fully paid.

2. Transfer to other Government Units

The Constituency Development Fund Committee (CDFC) disbursed Kshs 20,982,213 in the year under review to various schools and health facilities for construction and renovations of facilities. Inspection of selected facilities revealed that they had established tender committees in place. However, the tender committees of the procuring entities were not involved in the tendering process of the projects in their institutions. The CDFC tender committee was the one that participated in the tendering process.

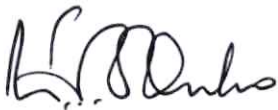
The CDFC did not pre-qualify suppliers to whom quotations would be sent and has indicated that they used the list of prequalified suppliers and contractors of Migori County Government. However, no evidence was availed for audit review which approved the use of pre-qualified suppliers of Migori County Government.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with international Public Sector Accounting standards and comply with the CDF Act, 2013.

Other Matters

Revision books acquired by the Constituency Development Fund at the cost of Kshs 472,050 for donation to schools were branded with the portrait and the name of the area member of parliament contrary to the CDF Act, 2013 Section 22(4) which requires that funds provided under this Act shall not be used for the purpose of supporting political bodies or political activities. My opinion is not qualified in respect to the above matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 May 2015

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with international Public Sector Accounting standards and comply with the CDF Act, 2013.

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Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 May 2015



CONSTITUENCIES DEVELOPMENT FUND – AWENDO

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 – AWENDO CONSTITUENCY

Reports and Financial Statements

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

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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	Ronald Ingala Khaggayi
3.	District Accountant	William Omwange Motonu

(d) Fiduciary Oversight Arrangements

	Name	Position
1	Silas Owiti Masawa	Chairman
2	Peter Otieno Nyagilo	Secretary
3	Alice Akinyi Ochola	Member
4	James Onyango Juma	Member (Disabled)
5	Anne Atieno Mikioyo	Member (Youth)
6	Philip O. Osicho	Member
7	Julita Atieno Odera	Member
8	Olive Odete Wickliff	Member (Youth)
9	Ronald Ingala K	Ex Officio (FAM)
10	Arthur K. Mugira	Ex Officio (Deputy County Commissioner)
11	Hon. Jared K'Opiyo	Ex Officio (MP Awendo)

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY

Reports and Financial Statements

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 450 - 40405
Off Kisii – Migori Road
Sare - Awendo, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0722577340
E-mail: cdfawendo@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. The Co-operative Bank of Kenya Limited
Migori branch
01141481534500
P.O. Box 481 – 40400
MIGORI.

(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 – AWENDO CONSTITUENCY

Reports and Financial Statements

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

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.

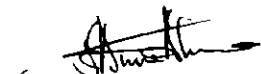
The Fund Account Manager in charge of the Awendo *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Awendo *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 Awendo *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 Awendo *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 Awendo *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 Awendo *CDF* financial statements were approved and signed on 8th September 2014.



Silas O. Masawa
Chairman - CDFC

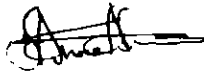



Ronald Ingala Khaggayi
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)****III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board	1	83,354,777.45	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		<u>83,354,777.45</u>	=
PAYMENTS			
Compensation of Employees	4	1,082,435.00	-
Use of goods and services	5	1,370,871.00	-
Committee meeting allowances	6	3,798,675.00	-
Transfers to Other Government Units	7	20,982,213.00	-
Other grants and transfers	8	17,200,565.00	-
Social Security Benefits	9	12,600.00	-
Acquisition of Assets	10	4,493,600.00	-
Other Payments	11	4,571,869.00	-
TOTAL PAYMENTS		<u>53,512,828.00</u>	=
SURPLUS/DEFICIT		<u>29,841,949.45</u>	=

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Awendo CDF financial statements were approved on 8TH September 2014 and signed by:


for
Silas Masawa
Chairman - CDFC



Ronald Ingala Khaggayi
Fund Account Manager

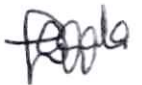
CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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	29,816,949.45	-
Cash Balances (sale of tenders,hire of grader)	13	-	-
Outstanding Imprests	14	25,000.00	-
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	-
TOTAL FINANCIAL ASSETS		29,841,949.45	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	-
Surplus/Deficit for the year (from stm of receipt & expenditure)		29,841,949.45	-
Prior year adjustments	17	-	-
NET LIABILITIES		29,841,949.45	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Awendo CDF financial statements were approved on 8TH September 2014 and signed by:



 For
Silas Masawa
Chairman - CDFC



Ronald Ingala Khaggayi
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,082,435.00	0	1,082,435.00	1,082,435.00	-	100
Use of goods and services	1,370,866.00	0	1,370,866.00	1,370,871.00	(5.00)	100.0003582
Committee Expenses	3,840,675.00	0	3,840,675.00	3,798,675.00	42,000.00	98.90644223
Transfers to Other Government Units	20,982,213.00	0	20,982,213.00	20,982,213.00	-	100
Other grants and transfers	17,200,565.00	0	17,200,565.00	17,200,565.00	-	100
Social Security Benefits	12,600.00	0	12,600.00	12,600.00	-	100
Acquisition of Assets	4,493,600.00	0	4,493,600.00	4,493,600.00	-	100
Other Payments	4,571,869.00	0	4,571,869.00	4,571,869.00	-	100
TOTALS	53,554,823.00		53,554,823.00	53,512,828.00	41995	99.92162161

The Awendo CDF financial statements were approved on _____ 2014 and signed by:

For 
Silas Masawa
Chairman - CDFC


Ronald Ingala Khaggayi
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

VI. STATEMENT OF CASHFLOW

	Notes	2013-2014 Kshs.	2012-13 Kshs.
Receipts for operating Activities			
Transfers from Other Government Entities	1	83,354,777.45	xxx
Other Revenues	3	<u>0</u>	<u>83,354,777.45</u>
Payments for operating expenses			
Compensation of Employees	4	1,082,435.00	xxx
Use of goods and services	5	1,370,871.00	xxx
Committee Expenses	6	3,798,675.00	xxx
Transfers to Other Government Units	7	20,982,213.00	xxx
Other grants and transfers	8	17,200,565.00	xxx
Social Security Benefits	9	12,600.00	xxx
Other Expenses	11	4,571,869.00	49,019,228
Adjusted for:			
Adjustments during the year			0
Net cashflow from operating activities		<u>49,019,228</u>	<u>xxx</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	xxx
Acquisition of Assets	10	4,493,600	xxx
Net cash flows from Investing Activities		<u>4,493,600</u>	<u>xxx</u>
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			0
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	16		0
Cash and cash equivalent at END of the year		<u>29,841,949.45</u>	<u>xxx</u>

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.

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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 – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation		
AIE NO: A709967	2,000,000.00	0
AIE NO:A735522	26,507,430.40	0
AIE NO:A735960	21,380,572.80	0
AIE NO:A735960	21,380,572.80	
Transfer from Rongo CDF		
AIE NO: A709831	12,086,201.45	0
TOTAL	<u><u>83,354,777.45</u></u>	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
	-	-
TOTAL	<u><u>-</u></u>	<u><u>-</u></u>

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	0
Rents	-	0
Sale of tender documents	-	0
Other Receipts Not Classified Elsewhere	-	0
TOTAL	-	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	911,435.00	0
Basic wages of casual labour	90,000.00	
Personal allowances paid as part of salary		
House allowance	81,000.00	0
Transport allowance	-	0
Leave allowance	-	0
Other personnel payments	-	0
TOTAL	<u>1,082,435.00</u>	<u>0</u>

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	-	
Office rent	360,000.00	0
Communication, supplies and services	11,200.00	0
Domestic travel and subsistence	77,420.00	0
Printing, advertising and information supplies & services	25,650.00	0
Rentals of produced assets	-	0
Training expenses	-	0
Hospitality supplies and services	17,803.00	0
Insurance costs	341,348.00	0
Specialised materials and services	-	0
Office and general supplies and services	337,450.00	0
Fuel ,oil & lubricants	200,000.00	0
Other operating expenses	-	0
Routine maintenance – vehicles and other transport equipment	-	0
Routine maintenance – other assets	-	0
	-	
TOTAL	<u>1,370,871.00</u>	<u>0</u>

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,961,575.00	0
Committee allowance	1,837,100.00	0
TOTAL	<u>3,798,675.00</u>	<u>0</u>

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to primary schools	6,282,760.00	0
Transfers to secondary schools	12,899,453.00	0
Transfers to Tertiary institutions	-	0
Transfers to Health institutions	1,800,000.00	0
TOTAL	<u>20,982,213.00</u>	<u>0</u>

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2013 - 2014 Kshs
Bursary -Secondary	6,516,000.00	0
Bursary -Tertiary	4,300,000.00	0
Bursary-Special schools	-	0
Mocks & CAT	112,000.00	0
water	-	0
food security	-	0
Electricity	-	0
Security	2,911,000.00	0
Roads	-	0
Sports	1,150,000.00	0
Environment	200,000.00	0
Emergency Projects	2,011,565.00	0
Total	<u>17,200,565.00</u>	<u>0</u>

9. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	12,600.00	0
Total	<u>12,600.00</u>	<u>0</u>

CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY

Reports and Financial Statements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	-	0
Construction of Buildings	-	0
Refurbishment of Buildings	-	0
Purchase of Vehicles	4,343,000.00	0
Purchase of Bicycles & Motorcycles	-	0
Overhaul of Vehicles	-	0
Purchase of Office furniture and fittings	-	0
Purchase of computers ,printers and other IT equipment	150,600.00	0
Purchase of photocopier	-	0
Purchase of other office equipment	-	0
Purchase of soft ware	-	0
Acquisition of Land	-	0
Total	<u>4,493,600.00</u>	<u>0</u>

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Revision Books	472,050.00	0
School Lab Equipment	4,099,819.00	0
	<u>4,571,869.00</u>	<u>0</u>

12. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 – 2014 Kshs	2012 – 2013 Kshs
<i>The Co-operative Bank, Migori Branch A/C no. 01141481534500</i>	KES	1.00	29,816,949.95	0
Total			<u>29,816,949.95</u>	<u>0</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. CASH IN HAND

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

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>
Ronald Ingala Khaggayi	25,000.00	-	25,000.00
Total			25,000.00

This is imprest held to facilitate Uwezo Committee training awaiting the A.I.E. for Uwezo funds for refund.

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. BALANCES BROUGHT FORWARD

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

17. PRIOR YEAR ADJUSTMENTS

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

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18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

CODE	DATE OF ACQUISITION	DESCRIPTION	QUANTITY	SERIAL NO.	AMOUNT	ASSET LOCATION	DATE OF DISPOSAL
AW/CDF/COM001/2013	2013	DESKTOP COMPUTER - DELL	1	6HCFNW1	HQ	CDF OFFICE	
AW/CDF/SN001/2013	2013	SCANNER 5590	1	CN35NWHOXX	HQ	CDF OFFICE	
AW/CDF/PR001/2013	2013	HP PRINTER LASERJET PRO 400	1	PHHGG06177	HQ	CDF OFFICE	
AW/CDF/PR002/2013	Mar-14	HP OFFICEJET PRO 8600	1	CN38RE3HMO	35,000	CDF OFFICE	
AW/CDF/COM001/2014	Jul-14	HP LAPTOP	1	5CB4091CY6	75,000	FAM OFFICE	
AW/CDF/VEH001/2014	Apr-14	FORD RANGER DOUBLE CAB	1	GK 101F	4,343,000	CDF OFFICE	
AW/CDF/F&F 001/2014	9/7/2014	12160040 - CABINET O4 DRAWER	1		18,699	FAM OFFICE	
AW/CDF/F&F 002/2014	9/7/2014	12160042 - CUPBOARD 6 FT	1		20,799	FAM OFFICE	
AW/CDF/F&F 003/2014	9/7/2014	12160091 - SWING DR CABINET	1		29,599	FAM OFFICE	
AW/CDF/F&F 004/2014	9/7/2014	13210432 - OP EXEC DESK	1		44,999	FAM OFFICE	
AW/CDF/F&F 005/2014	9/7/2014	13210367 - RWWW 1612 L - DESK	1		38,399	CDF CHAIRPERSON	

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AW/CDF/F&F 006A/2014	9/7/2014	13210225 - CONFERENCE TABLE	1	23,999	BOARD ROOM
AW/CDF/F&F 006B/2014	9/7/2014	13210225 - CONFERENCE TABLE	1	23,999	CDF OFFICE
AW/CDF/F&F 007/2014	9/7/2014	13210090 - DESK	2	16,999	GENERAL OFFICE
AW/CDF/F&F 008/2014	9/7/2014	13210088 - DESK	1	10,999	GENERAL OFFICE
AW/CDF/F&F 009/2014	9/7/2014	13210027 - DESK	1	21,999	GENERAL OFFICE
AW/CDF/F&F 010A/2014	9/7/2014	12150133 - EXEC CHAIR	1	22,999	FAM OFFICE
AW/CDF/F&F 010B/2014	9/7/2014	12150133 - EXEC CHAIR	1	22,999	CDF CHAIRPERSON
AW/CDF/F&F 011A/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012B/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012C/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012D/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012E/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012F/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012G/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012H/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012I/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012J/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012K/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE
AW/CDF/F&F 012L/2014	9/7/2014	12150064 - VISITOR CHAIR	1	2,483	CDF OFFICE

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AW/CDF/F&F 013A/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 013B/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 013C/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 013D/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 013E/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 013F/2014	9/7/2014	12150219 - CHAIR BLACK	1	6,372	CDF OFFICE
AW/CDF/F&F 014A/2014	9/7/2014	12150047 - CHAIR VISITOR	1	8,699	CDF OFFICE
AW/CDF/F&F 014B/2014	9/7/2014	12150047 - CHAIR VISITOR	1	8,699	CDF OFFICE
TOTAL				4,834,914	

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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 (SPECIFY)</i>	

18.3 PAYABLES

Unpresented Cheques

	Kshs	Kshs
Unpresented Cheques	981,339.60	-
	-	-
	-	-
	-	-
	981,339.60	-

18.4 FUNDS DUE TO PROJECTS

	PROJECT NAME	G.F.S. CODE	AMOUNT ALLOCATED THIS FINANCIAL YEAR
1	<i>Emergency (5 % of the fund)</i>	<i>4-660-044-254-3211100-100-002-001</i>	<i>1,164,466.00</i>
3	<i>2% Environment</i>	<i>4-660-044-254-3110504-110-004-001</i>	<i>1,135,716.00</i>
4	<i>2% Sports</i>	<i>4-660-044-254-3110504-112-005-001</i>	<i>1,335,716.00</i>
5	<i>Ombo Kware Primary School</i>	<i>4-660-044-254-3110202-104-007-003</i>	<i>400,000.00</i>
6	<i>Mulo Primary School</i>	<i>4-660-044-254-3110202-104-007-004</i>	<i>400,000.00</i>
7	<i>Kokore Primary School</i>	<i>4-660-044-254-3110202-104-007-005</i>	<i>700,000.00</i>
8	<i>Malunga Secondary School</i>	<i>4-660-044-254-3110202-104-008-001</i>	<i>700,000.00</i>

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	<i>PROJECT NAME</i>	<i>G.F.S. CODE</i>	<i>AMOUNT ALLOCATED THIS FINANCIAL YEAR</i>
9	<i>Ulanda Girls High School</i>	<i>4-660-044-254-3110202-104-008-002</i>	<i>800,000 00</i>
10	<i>Canon Apindi Secondary School</i>	<i>4-660-044-254-3110202-104-008-003</i>	<i>700,000 00</i>
11	<i>Sony Secondary School</i>	<i>4-660-044-254-3110202-104-008-004</i>	<i>800,000 00</i>
12	<i>Rinya Secondary School</i>	<i>4-660-044-254-3110202-104-008-005</i>	<i>900,000 00</i>
13	<i>Angaga Secondary School</i>	<i>4-660-044-254-3110202-104-008-006</i>	<i>600,000 00</i>
14	<i>Ng'ong'a Secondary School</i>	<i>4-660-044-254-3110202-104-008-007</i>	<i>600,000 00</i>
15	<i>St Mark Tom Mboya Girls Secondary Shool</i>	<i>4-660-044-254-3110202-104-008-008</i>	<i>800,000 00</i>
16	<i>Kwe Secondary School</i>	<i>4-660-044-254-3110202-104-008-010</i>	<i>900,000.00</i>
17	<i>St Gabriel Siruti Secondary School</i>	<i>4-660-044-254-3110202-104-008-011</i>	<i>900,000 00</i>
18	<i>Bishop Odera Secondary School</i>	<i>4-660-044-254-3110202-104-008-012</i>	<i>900,000 00</i>
19	<i>Koyier Secondary School</i>	<i>4-660-044-254-3110202-104-008-013</i>	<i>900,000 00</i>
20	<i>Yago Secondary School</i>	<i>4-660-044-254-3110202-104-008-015</i>	<i>700,000 00</i>
21	<i>Anindo Secondary School</i>	<i>4-660-044-254-3110202-104-008-016</i>	<i>900,000 00</i>
22	<i>DEO's Office</i>	<i>4-660-044-254-3110202-104-009-001</i>	<i>1,000,000 00</i>
23	<i>Ranen Dispensary</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>800,000 00</i>
24	<i>Awendo Distric hospital</i>	<i>4-660-044-254-3110202-105-010-002</i>	<i>800,000 00</i>
25	<i>Alara Nyambija Dispensary</i>	<i>4-660-044-254-3110202-105-010-003</i>	<i>900,000 00</i>
26	<i>Kokuro Dispensary</i>	<i>4-660-044-254-3110202-105-010-004</i>	<i>600,000 00</i>
27	<i>Kindu Dispensary</i>	<i>4-660-044-254-3110202-105-010-005</i>	<i>900,000 00</i>
28	<i>Ng'ong'a Dispensary</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>896,552 00</i>
29	<i>Bonde Dispensary</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>896,552 00</i>
30	<i>Nyakuru Health centre</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>896,552 00</i>
31	<i>Dede Health centre</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>896,552.00</i>
32	<i>Ombo Bita Health centre</i>	<i>4-660-044-254-3110202-105-010-001</i>	<i>896,552 00</i>
33	<i>Awendo School Bus</i>	<i>4-660-044-254-3110708-102-013-001</i>	<i>5,000,000 00</i>



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	<i>PROJECT NAME</i>	<i>G.F.S. CODE</i>	<i>AMOUNT ALLOCATED TL. FINANCIAL YEA.</i>
34	Bursary	4-660-044-254-2640101-103-006-001	79,631.05
			30,798,289.05

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A709967	2,000,000.00	2013/14
A735522	26,507,430.40	2013/14
A735960	21,380,572.80	2013/14
A750087	21,380,572.80	2013/14