

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper laid
By the leader
of majority party
Am. Helen Dmale
on Tuesday*

27/10/2015
[Signature]

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

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Nyando Constituency set out on pages 4 to 28, which comprise statement of financial assets as at 30 June 2014, and statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the year then ended and 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 4(4) 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 audit 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. Fixed Assets Register

The fixed assets register disclosed under note 18.1 include the value of land and a motor vehicle of Kshs.1,400,000 and Kshs.4,079,250 respectively. However, the CDF does not have a title document for the land and log book for the motor vehicle (Landrover) No. GK A 783S which is registered in the name of Constituency Development Fund - Chuka Town. Under the circumstances, the ownership of the land and the motor vehicle could not be determined.

2. Non-filing of Expenditure Returns

The Nyando Constituency Development Fund disbursed funds totalling Kshs.40,380,559 to various Projects Management Committees (PMCs). However, no expenditure returns were submitted for the funds disbursed to various projects as required by the Constituencies Development Fund Act, 2013. In the circumstances, it could not be determined whether the funds were used for the intended purposes.

3. Renovation of five (5) classrooms at Luora Ayweyo Primary School

Nyando CDF allocated and disbursed Kshs.1,000,000 to Luora Ayweyo Primary School for renovation of five classrooms .However, the following anomalies were noted:

- i. The records filed in the CDF office indicated that the same project was completely funded in 2010/ 2011 and 2012/2013.
- ii. Physical verification of the project revealed that three classrooms were not painted and the floors were not done while one classroom was not renovated.

Under the circumstances, it could not be confirmed whether value for money was achieved through the above expenditure charged to public funds.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014, and of its receipts and payments and its cash flow for the year then ended, in accordance with International Public Sector

Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.

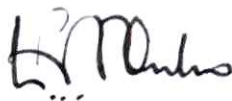
Other Matter

Poor Construction Works

As reported in the previous year 2012/2013, the Constituency Development Fund allocated and paid Kshs.13,300,000 towards development in six schools as listed below:

SCHOOL	AMOUNT (KSHS.)	WORK TO BE DONE
Awasi Girls PAG Secondary	1,200,000	Construction of 2 Classrooms
Lela Secondary School	1,000,000	Construction of 2 Classrooms
Katolo Secondary School	5,000,000	Construction of 6 Classrooms
Withur Girls Secondary	4,000,000	Construction of 4 Classrooms
Kobura Girls Sec,School	1,000,000	Construction of 2 Classrooms
Migingyo Primary School	1,100,000	Construction of 2 Classrooms
Total	13,300,000	

Tender documents and certificates of completion were not availed for audit verification. Further, physical verification of the projects revealed that the projects in the year under review were not done as per the bill of quantities for example, floors had not been plastered, and ventilation and lighting were poorly done. In addition, the works were not supervised by the Ministry of Public Works contrary to the standard requirements. A review during the year revealed that the class rooms' floors, ventilation and lighting had not been done in accordance with the specifications. Under the circumstances, it could not be confirmed that value for money was achieved in the above expenditures charged to public funds. My opinion is not qualified in respect to the above matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 August 2015



CONSTITUENCIES DEVELOPMENT FUND – NYANDO

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 – NYANDO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014



Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES.	3
III. STATEMENT OF RECEIPTS AND PAYMENTS.	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.	5
V: SUMMARY STATEMENT OF APPROPRIATION.....	7
VI. SIGNIFICANT ACCOUNTING POLICIES	8
VII. NOTES TO THE FINANCIAL STATEMENTS .. .	10

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	Alfred Chisaina
3.	District Accountant	Richard Ongele

(d) Fiduciary Oversight Arrangements

Richard Omega Jagero
Charles Opondo Odingo
Phoebe Auma Ochieng
Zedekia More Owira
Alice Asaka
Judith Awuor Ocholla
Susan Ngunu Mulinge
Geoffrey Oluoch Yogo
Fund Accounts Manager
National Government Representative

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 85 40101
Kisumu-Nairobi Road
Ahero, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 202334950
E-mail: achisainia@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Cooperative Bank
Kisumu
01120015436000
...

(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 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.

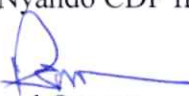
The Fund Account Manager in charge of the Nyando *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility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

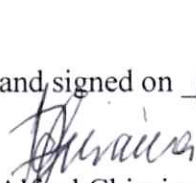
The Fund Account Manager in charge of the Nyando *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Nyando *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 Nyando *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 Nyando *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 Nyando *CDF* financial statements were approved and signed on 11/9 / 2014.


Richard Omega
Chairman - CDFC


Alfred Chisaina
Fund Account Manager

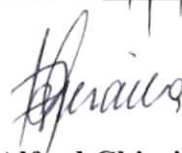
CONSTITUENCIES DEVELOPMENT FUND – NYANDO CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014****IV. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE 2014**

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	3,554,597	591,257
Cash Balances (sale of tenders,hire of grader)	13	0	
Outstanding Imprests	14	0	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	23,462,168	
TOTAL FINANCIAL ASSETS		27,016,765	591,257
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	591,257	0
Surplus/Deficit for the year		26,425,508	591,257
Prior year adjustments	17		
NET ASSETS		27,016,765	591,257

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyando CDF financial statements were approved on 11/9 2014 and signed by:



Richard Omega
Chairman - CDFC



Alfred Chisaina
Fund Account Manager

CASHFLOW STATEMENT NYANDO CDF FOR THE ENDED JUNE 30, 2014

Receipts for operating Activities

Transfers from Other Government Entities	1	120,647,108	
Other Revenues	3	0	120,647,108

Payments for operating expenses

Compensation of Employees	4	980,421	
Use of goods and services	5	1,389,951	
Committee Expenses	6	2,042,500	
Transfers to Other Government Units	7	63,598,653	
Other grants and transfers	8	25,382,873	
Social Security Benefits	9	27,200	
Other Expenses	11	<u>800,000</u>	94,221,599

Adjusted for:

Adjustments during the year

Net cashflow from operating activities **94,221,599**

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	-	

Net cash flows from Investing Activities -

CASHFLOW FROM FINANCING ACTIVITIES

Net cash flow from financing activities -

NET INCREASE/ IN CASH AND CASH EQUIVALENT **26,425,507**

Cash and cash equivalent at BEGINNING of the year **591,257**

16 **27,016,765**

V: SUMMARY STATEMENT OF APPROPRIATION RECURRENT AND DEVELOPMENT FOR ENDED 30 JUNE 2014

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	980,421	0	980,421	980,421	0	0
Use of goods and services	1,389,951	0	1,389,951	1,389,951	0	0
Committee Expenses	2,042,500	0	2,042,500	2,042,500	0	0
Transfers to Other Government Units	63,598,653	0	63,598,653	63,598,653	0	0
Other grants and transfers	25,382,873	0	25,382,873	25,382,873	0	0
Social Security Benefits	27,200	0	27,200	27,200	0	0
Acquisition of Assets	0	0	0	0	0	0
Other Payments	800,000	0	800,000	800,000	0	0
TOTALS	94,221,599	0	94,221,599	94,221,599	0	

The Nyando CDF financial statements were approved on 11/9 2014 and signed by:



Richard Omega
Chairman - CDFC



Alfred Chisaina
Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2014

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

a) Statement of compliance and basis of preparation

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

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

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

institutions which were not surrendered or accounted for at the end of the financial year.
SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

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

CONSTITUENCIES DEVELOPMENT FUND – NYANDO CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014****VII. NOTES TO THE FINANCIAL STATEMENTS****1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
			4,641,148
			48,439,879
			6,000,000
Normal Allocation	AIE NO. A711797	42,439,879	
	AIE NO. A709932	2,000,000	
	AIE NO. A735525	29,282,891	
	AIE NO. A735956	23,462,168	
	AIE NO. A750084	23,472,168	
Conditional grants			
	TOTAL	120,647,108	59,081,027

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	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
			4,641,148
			48,439,879
			6,000,000
Normal Allocation	AIE NO.A711797	42,439,879	
	AIE NO. A709932	2,000,000	
	AIE NO. A735525	29,282,891	
	AIE NO. A735956	23,462,168	
	AIE NO. A750084	23,472,168	
Conditional grants			
	TOTAL	120,647,108	59,081,027

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	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-

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

Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	980,421	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0

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

Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	980,421	0

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	2013 - 2014	
	Kshs	
Utilities, supplies and services	34,000	
Communication, supplies and services	113,835	
Domestic travel and subsistence	15,200	
Foreign travel and subsistence	0	
Printing, advertising and information supplies & services	0	
Rentals of produced assets	0	
Training expenses	0	
Hospitality supplies and services	116,722	
Insurance costs	0	
Specialised materials and services	519,153	
	67,469	
Office and general supplies and services	334,622	
Fuel, oil and lubricants		
Other operating expenses	143,850	
Routine maintenance – vehicles and other transport equipment	9,000	
Routine maintenance – other assets	36,100	
Total	1,389,951	3,266,18

6.**COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,283,500	
Committee allowance	759,000	
TOTAL	2,042,500	1,948,777

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

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013-2014	2012-2013
Transfers to primary schools	20,500,000	
Transfers to Secondary schools	33,398,653	
Transfers to tertiary institutions	700,000	
Transfers to health institutions	9,000,000	
Total	63,598,653	43,277,857

See also Note 19

8. OTHER GRANTS AND OTHER PAYMENTS

	2013-2014	2012-2013
Bursary -Secondary	0	
Bursary -Tertiary	7,307,050	
Bursary-Special schools	0	
Mocks & CAT	1,400,000	
water	1,400,000	
food security	0	
Electricity	0	
Security	0	
Roads	11,079,198	
Sports	0	
Environment	1,489,546	
Emergency Projects	2,707,079	
Total	25,382,873	11,299,545

See also Note 20

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

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	27,200	0
Total	27,200	0

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	0	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	800,000	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0
Other expenses	0	0
Domestic Accounts	0	0
	800,000	0

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
<i>Cooperative Bank Kisumu</i>	493,710.	1	493,710	0
	0	0		0
Total			493.710	0

13. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	493,710	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-

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

Payables	0	-
Total	493,710	-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

Item Description	Value (Kshs)
Land	1,400,000
Motor Vehicle (landrover)	4,079,250
CDF Office	8,200,000
Office furniture and Equipment	14,381,626
Total	28,060,876

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>	

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

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>

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

19 TRANSFERS TO OTHER GOVERNMENT UNITS

19.1	PRIMARY SCHOOLS	AMOUNT
1	Akwanya Primary School	500,000
2	Akwanya Primary School	500,000
3	Awuor Omer EDC	600,000
4	Ayucha Primary School	600,000
5	Bunde Primary School	600,000
6	Ger Liech Primary School	500,000
7	Hongo Radhiang Primary School	500,000
8	Kaluore Primary School	800,000
9	Karombe Primary School	300,000
10	Kasuna Primary School	400,000
11	Kasuna Primary School	100,000
12	Kibarwa Primary School	600,000
13	Konim Primary School	400,000
14	Korwana Primary School	600,000
15	Kosida Primary School	500,000
16	Luora Ayweyo Primary School	1,000,000
17	Mao Primary School	600,000
18	Masogo Primary School	500,000
19	Migingo Primary School	1,100,000
20	Miringo Primary School	600,000
21	Nyakongo Primary School	200,000
22	Nyamkebe Primary School	400,000
23	Nyarombe Primary School	500,000
24	Obugi Primary School	500,000
25	Ombaka Primary School	400,000
26	Ombaka Primary School	500,000
27	Onjiko Primary School	500,000
28	Osaria Early Child Hood Development	500,000
29	Osaria Early Child Hood Development	300,000
30	Oseth Primary School	600,000
31	Pala Primary School	1,000,000
32	Rabuor Primary School	1,000,000
33	Ranjira Primary School	400,000
34	Rongo Primary School	500,000
35	Rongo Primary School	400,000
36	Siany Kabonyo Primary School	1,000,000

CONSTITUENCIES DEVELOPMENT FUND – NYANDO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

37	Wanganga Primary School	500,000
	SUB-TOTAL	20,500,000
19.2	SECONDARY SCHOOLS	
1	Ahero Girls Secondary School	1,000,000
2	Alendu Secondary School	300,000
3	Apondo Secondary School	1,000,000
4	Arombo Secondary School	1,200,000
5	Awasi PAG Girls Secondary School	1,800,000
6	Bunde Secondary School	400,000
7	Bwanda Girls Secondary School	1,000,000
8	Disii Secondary School	800,000
9	Kandaria Secondary School	1,000,000
10	Kanyagwal Secondary School	500,000
11	Kanyagwal Secondary School	1,000,000
12	Kanyangoro Girls Secondary School	1,000,000
13	Karanda Secondary School	1,200,000
14	Katolo Secondary School	1,400,000
15	Kobura Girls Secondary School	1,000,000
16	Kolal Secondary School	800,000
17	Kowour Secondary School	1,000,000
18	Lela Secondary School	600,000
19	Migingo Girls Secondary School	500,000
20	Migingo Girls Secondary School	1,000,000
21	Nduru Secondary School	1,500,000
22	Nduru Secondary School	1,000,000
23	Nyakakana Secondary School	600,000
24	Nyalenda Girls Secondary School	800,000
25	Nyamkebe Girls Secondary School	200,000
26	Nyamkebe Girls Secondary School	600,000
27	Odienya Secondary School	1,000,000
28	Okanja Secondary School	1,000,000
29	Ombaka Secondary School	500,000
30	Ongeche Secondary School	600,000
31	Onjiko Kobongo Girls Secondary School	1,000,000
32	Otieno Oyoo Secondary School	2,000,000
33	Pala Secondary School	1,000,000
34	Reru AIC Secondary School	400,000
35	St Christopher Ayweyo Secondary School	800,000

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

36	St Peters Konim Secondary School	1,000,000
37	Wawidhi Girls Secondary School	398,653
38	Wawidhi Girls Secondary School	500,000
	SUB-TOTAL	33,398,653
19.3	TERTIARY INSTITUTIONS	
1	Kochogo Youth Polytechnic	700,000
19.4	HEALTH	
1	Ahero Sub-district Hospital	2,000,000
2	Ahero Sub-district Hospital	2,000,000
3	Holo Dispensary	700,000
4	Hongo Ogosa Dispensary	1,000,000
5	Hongo Ogosa Dispensary	1,500,000
6	Kadinda Health Center	600,000
7	Kanyagwal Dispensary	700,000
8	Nyangande Dispensary	500,000
	SUB-TOTAL	9,000,000
	TOTAL	63,598,653

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

20

20.1 BURSARY AWARD

INSTITUTION	NO.OF STUDENTS	AMOUNT
AFRICAN INSTITUTE OF RESEARCH &DEVELOPMENT STUDIES	16	96,000
NAIROBI INSTITUTE OF BUSINESS STUDIES	6	54,000
ACHEGO GIRLS SEC . SCHOOL	1	6,000
AGORO SARE HIGH SCHOOL	3	28,000
AHERO GIRLS SEC SCHOOL	4	36,000
AHERO YOUTH POLYTECHNIC	5	34,000
AIC AHERO TRAINING COLLEGE	17	70,000
ALENDU MIXED SEC SCHOOL	3	28,000
ALLIANCE GIRLS HIGH SCHOOL	5	75,000
ALLIANCE HIGH SCHOOL	4	60,000
AMANI COUNSELLING &TRAINING INSTITUTE	2	12,000
AMREF MEDICAL TRAINING CENTRE	1	6,000
APONDO MIXED SEC. SCHOOL	2	7,000
AROMBO MIXED SEC.SCHOOL	8	34,000
ASUMBI GIRLS HIGH SCHOOL	2	20,000
ASUMBI T.T.C	7	49,000
AWASI P.A.G GIRLS SEC SCHOOL	1	6,000
AYIECHO NYATAO SECONDARY SCHOOL	3	15,000
BODI SEC. SCHOOL	1	4,000
BONDO T.T.C	2	13,000
BONDO UNIVERSITY	5	65,000
BUKURA AGRICULTURAL INSTITUTE	4	20,000
BUNDE MIXED SECONDARY SCHOOL	3	9,000
BUSIA T.T.C	2	16,000
BUTERE GIRLS HIGH SCHOOL	6	60,000
CAROL T.T.C	1	4,000
CATHOLIC UNIVERSITY	12	74,000
CENTRE OF TOURISM &TRAINING INSTITUTE	2	10,000
CHOGORIA GIRLS HIGH SCHOOL	1	10,000
CHUKA UNIVERSITY	5	31,000
CHULAIMBO SEC. SCHOOL	1	6,000

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

CONNEXIONS LEADERSHIP&INSTITUTE	4	24,000
CROWN SCHOOL OF BUSINESS	1	4,000
DEDAN KIMATHI UNIVERSITY	2	8,000
DISI SECONDARY SCHOOL	1	5,000
EAST AFRICA SCHOOL OF MEDIA	1	4,000
EBENEZER CHRISTIAN SCHOOL	1	6,000
EGERTON UNIVERSITY	48	291,000
ELDORET POLYTECHNIC	4	16,000
EREGI T.T.C	4	37,000
FRIENDS SCHOOL KAMUSINGA	6	65,500
GREATLAKES UNIVERSITY	6	42,000
JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE&TECHNOLOGY	20	166,000
JOMO KENYATTA UNIVERSITY OF SCIENCE &TECHNOLOGY	23	190,000
KABETE TECHNICAL TRAINING INSTITUTE	1	4,000
KAMAGAMBO T.T.C	4	20,000
KANGA HIGH SCHOOL	5	50,000
KANYAGWAL HIGH SCHOOL	2	10,000
KARANDA MIXED SEC. SCHOOL	3	12,000
KARATINA UNIVERSITY	7	14,000
KAREN COLLEGE OF NUTRITION	1	4,000
KASAGAM SEC SCHOOL	2	11,000
KATITO YOUTH POLYTECHNIC	4	21,000
KATOLO MIXED SEC. SCHOOL	8	34,000
KENYA AVIATION COLLEGE	1	4,000
KENYA COLLEGE OF ACCOUNTANCY	37	203,000
KENYA FORESTY COLLEGE	1	4,000
KENYA INSTITUTE OF JUSTICE	1	4,000
KENYA INSTITUTE OF MANAGEMENT	16	135,000
KENYA MEDICAL TRAINING COLLEGE	59	379,000
KENYA METHODIST UNIVERSITY	2	11,000
KENYA POLYTECHNIC	10	50,000
KENYA TECHNICAL T.T.C	1	4,000
KENYA TECHNICAL UNIVERSITY	8	16,000
KENYATTA UNIVERSITY	60	347,000
KIBOS SCHOOL FOR THE DEAF	1	8,000
KIPSIGIS T.T.C	2	8,000
KISII UNIVERSITY	7	50,,800.00

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

KISUMU BOYS HIGH SCHOOL	4	39,000
KISUMU DAY SECONDARY SCHOOL	3	25,000
KISUMU ECDE	1	4,000
KISUMU GIRLS HIGH SCHOOL	4	40,000
KISUMU INDUSTRIAL TRAINING INSTITUTE	1	4,000
KISUMU POLYTECHNIC	53	330,000
KISUMU TECHNICAL COLLEGE	1	4,000
KITUI T.T.C	3	12,000
KIUMU DICECE	13	65,000
KOCHOGO HIGH SCHOOL	7	35,000
KORU GIRLS SEC. SCHOOL	1	8,000
LAIKIPIA UNIVERSITY	8	66,000
LAKE INSTITUTE OF TROPICAL MEDICINE COLLEGE	5	30,000
LALA MIXED SEC. SCHOOL	1	4,000
LANET T.T.C	2	7,000
LELA MIXED SEC. SCHOOL	13	53,000
LESSOS COLLEGE	2	7,000
LONDIANI GIRLS HIGH SCHOOL	2	20,000
LUTHARAN T.T.C	2	13,000
LWAK GIRLS SEC. SCHOOL	1	10,000
LWAK HOMECRAFT	1	4,000
MACHAKOS UNIVERSITY	2	14,000
MAHIWA SECONDARY SCHOOL	3	26,000
MAKUENI BOYS HIGH SCHOOL	1	10,000
MARANDA HIGH SCHOOL	3	28,000
MARIST INTERNATIONAL COLLEGE	1	7,000
MASENO SCHOOL	4	40,000
MASENO UNIVERSITY	116	535,000
MASINDE MULIRO UNIVERSITY OF SCIENCE & TECHNOLOGY	40	220,000
MAWEGO TECHNICAL TRAINING INSTITUTE	7	43,000
MBITA HIGH SCHOOL	3	30,000
MENARA SEC. SCHOOL	1	4,000
MERU T.T.C	2	10,000
MERU UNIVERSITY	1	6,000
MIGINGO GIRLS SEC. SCHOOL	6	50,000
MIGORI T.T.C	5	31,000
MIGORI TOWNSHIP SEC. SCHOOL	1	5,000
MILBON TECHNICAL COLLEGE	1	4,000

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

MILLENIUM T.T.C	1	4,000
MIWANI SEC. SCHOOL	1	6,000
MOI GIRLS ELDORET	1	10,000
MOI T.T.C-BARINGO	3	18,000
MOI UNIVERSITY	67	441,000
MOMBASA POLYTECHNIC	2	8,000
MOMBASA TECHNICAL UNIVERSITY	1	4,000
MOSORIOT T.T.C	1	4,000
MT. KENYA UNIVERSITY	17	143,000
MT.ELGON UNIVERSITY	1	4,000
MULTI MEDIA UNIVERSITY	1	4,000
MWER SEC. SCHOOL	1	6,000
NABANGO T.T.C	1	6,000
NAIROBI AVIATION COLLEGE	1	4,000
NAIROBI SCHOOL	1	10,000
NAKURU T.T.C	3	17,000
NAROK UNIVERSITY	1	4,000
NDERE YOUTH POLYTECHNIC	1	7,000
NDURU MIXED SEC. SCHOOL	1	5,000
NGERE KAGORO MIXED SEC. SCHOOL	1	6,000
NG'IIYA GIRLS HIGH SCHOOL	3	30,000
NYAKACH GIRLS HIGH SCHOOL	3	28,000
NYAMIRAT.T.C	1	6,000
NYANCHWA ADVENTIST COLLEGE	1	8,000
NYANDO ECD	4	33,000
NYANGWESO SCHOOL FOR THE DEAF	1	6,000
NYANZA COLLEGE OF ECD	4	32,000
NYAWARA GIRLS SECONDARY SECONDARY SCHOOL	1	8,000
OBAMBO MIX SECONDARY SCHOOL	1	7,000
ODIENYA MIXED SEC. SCHOOL	1	5,000
OLEMBO SEC. SCHOOL	1	8,000
ONG'ECHE MIXED SEC. SCHOOL	1	3,000
ONJIKO HIGH SCHOOL	9	75,000
OTIENO OYOO SEC. SCHOOL	7	49,000
OUR LADY OF LOURDES	1	8,000
OUR LADY QUEEN OF PEACE	1	5,000
PRAGMATIC MIXED SECONDARY SCHOOL	1	10,000
PROF. AYIECHO OBUMBA SEC. SCHOOL	2	10,000

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

PWANI UNIVERSITY	3	16,000
RAE GIRLS SECONDARY SCHOOL	1	6,000
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	16	134,050
RANGALA BOYS SECONDARY SCHOOL		15,000
RANJIRA MIXED SEC. SCHOOL	3	9,000
RERU A.I.C SEC. SCHOOL	3	9,000
ROCKY DRIVING SCHOOL	6	48,500
RONGO UNIVERSITY	5	45,000
SANGALO INSTITUTE	1	6,000
SAWAGONGO HIGH SCHOOL	1	6,000
SIAYA INSTITUTE OF TECHNOLOGY	9	75,000
SINYOLO GIRLS SECONDARY SCHOOL	1	10,000
ST. CAMULUS OGWEDHI MIXED SEC. SCHOOL	1	4,000
ST. FRANCIS RANG'ALA GIRLS HIGH SCHOOL	2	20,000
ST.AUGUSTINE R.C KANDEGE	1	5,000
ST.CHRISTOPHER AYWEYO R.C	1	5,000
ST.JOHN T.T.C KILIMAMBOGO	2	8,000
ST.JOSEPH NYABONDO M.T.C	2	11,000
ST.MARYS SCHOOL YALA	3	28,000
TAITA TAVETA UNIVERSITY	4	20,000
TECHNICAL UNIVERSITY OF KENYA	2	16,000
THE KENYA POLYTECHNIC UNIVERSITY	1	4,000
THIKA INSTITUTE	8	64,000
THURDIBUORO SEC. SCHOOL	2	20,000
THURGEM SEC. SCHOOL	2	8,000
UNIVERSITY OF ELDORET(CHEPKOILEL UNIVERSITY)	16	133,000
UNIVERSITY OF NAIROBI	64	514,000
UZIMA CHILD FOUNDATION	1	6,000
VISPER EMMANUEL SEC. SCHOOL	1	3,000
YOLIFA INSTITUTE OF STUDIES	1	4,000

TOTAL**7,307,050**

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

20.2 ROADS

	AMOUNT
NYANGANDE RABUOR ROAD	4,720,802
KAGIMBA KGEMBO KANYAKTUMO ROAD	4,441,604
LELA NYANGOTO ROAD	1,916,792
TOTAL	11,079,198

20.3 EMERGENCY PROJECTS

	AMOUNT
NYANDO D.OS OFFICE	100,000
AWASI P.A.G BOYS HIGH SCHOOL	300,000
KANYAGWAL DISPENSARY	100,000
MAGINA HEALTH CENTRE	200,000
SARE PRIMARYSCHOOL	100,000
KONONO AROMBO ROAD	1,500,000
RABUOR WATER SUPPLY	257,079
CDF OFFICE	100,00.00
NYAMASAO PRIMARY SCHOOL	150,000
TOTAL	2,707,079

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

20.4 ENVIRONMENT PROJECTS

	AMOUNT
KOKUOYO PRIMARY SCHOOL	100,000
BUNDE PRIMARY SCHOOL	100,000
BONDO KACHOLA PRIMARY SCHOOL	100,000
KAGIMBA PRIMARY SCHOOL	100,000
OLASI DISPENSARY	189,546
MBEGA PRIMARY SCHOOL	100,000
NYAMKKEBE GIRLS SEC.SCHOOL	150,000
OBUGI PRIMARY SCHOOL	100,000
ONERA PRIMARY SCHOOL	100,000
MAO PRIMARY SCHOOL	100,000
ODIENYAPRIMARY SCHOOL	100,000
ODIENYA SECONDARY SCHOOL	150,000
KASUNA PRIMARY SCHOOL	100,000
TOTAL	1,489,546

20.5 WATER PROJECTS

	AMOUNT
RABUOR WATER PROJECT	400,000
KAPIYO INTERGRATED COMMUNITY BASED ORGANIZATION	500,000
KOKUOYO WATER PROJECT	500,000
TOTAL	1,400,000

