

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*paper laid  
for the leader of  
majority party  
Hon. Adam Daniel  
on Tuesday  
10/11/2015  
[Signature]*



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND-**  
**HOMA BAY TOWN CONSTITUENCY**  
  
**FOR THE YEAR ENDED**  
**30 JUNE 2014**





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - HOMA BAY TOWN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Homa Bay Town Constituency set out on pages 4 to 17, which comprise the statement of financial assets as at 30 June 2014, statement of receipts and payments, summary statement of appropriation, recurrent and development for the year ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya, 2010. 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 audit opinion.

### **Basis for Qualified Opinion**

#### **1. Presentation of the financial statements**

A review of the financial statements revealed the following inaccuracies and omissions:

- i. The financial statements do not include a statement of cash flow as per the requirements of IPSAS No. 1 – Presentation of Financial Statements.
- ii. The numbering of Notes in the statements do not correspond to the numberings in the Notes to the financial statements.

In the foregoing, the accuracy of the financial statements could not be confirmed.

#### **2. Irregularities in the Use of Funds**

Included in the Committee expenses figure of Kshs.2,551,500 are payments totalling Kshs.1,504,000 which were not properly supported. The supporting documents provided for audit review were not satisfactory and the authenticity of the payments could not be confirmed. Consequently, the propriety of the inclusion of the Kshs.1,504,000 in the committee expenses could not be determined.

#### **3. Understatement of Receipts**


Homa Bay Town CDF received AIEs totalling to Kshs.91,430,160.60 in the year 2013/2014. However, the receipt received vide AIE No. 750027 whose cheque of Kshs.48,225,677.40 was banked on 27 May 2014 was not included in the statement of receipts and payments. Management did not explain why the amount of Kshs.48,225,677.40 was not included in the financial statements.

#### **4. Abandoned Project**

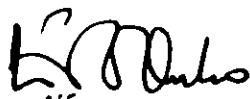
Komolo Assistant Chief's Office was allocated Ksh.100,000 in the year 2008/2009 for construction of the a substructure. However no additional funds have ever been allocated to the project which still stands uncompleted. The project has therefore stalled and is of no value to the public in its current state.

### **Qualified Opinion**

In my opinion, except for the effect of matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly the financial position of Homa Bay Town Constituency Development Fund as at 30 June 2014 and of financial performance and its



cash flows for the year ended in accordance with International Public Sector Accounting Standards and complies with the Constituencies Development Fund Act, 2013.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**28 September 2015**

[30<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – HOMA BAY TOWN**  
**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2014**

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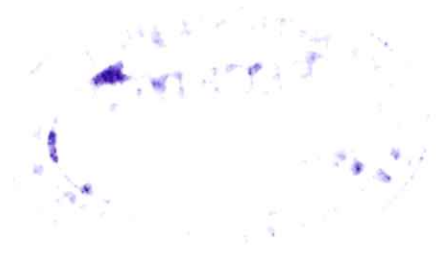
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

*[Signature]*  
14/09/2015



for *[Signature]*  
FAM  
14/09/2015






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


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Chairman  
14/09/2015



For   
FAM  
14/09/2015

**CONSTITUENCIES DEVELOPMENT FUND - HOMA BAY TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

**(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**

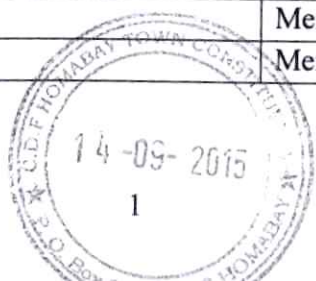
The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Christopher O. Nyerere
3.	District Accountant	Abel Omuga

**(d) Fiduciary Oversight Arrangements**

No.	Name	Designation
1.	Zablon Anyango Were	Chairman
2.	Deputy County Commissioner	National Government Official
3.	Fund Account Manager	Ex-Official
4.	Daniel A. Ngere	Member
5.	Samwel A. Okuto	Member
6.	Mary B. Opiyo	Member
7.	Jenipher Malit	Member
8.	Monica Nyadiero	Member
9.	Walter Obonyo	Member
10.	Caren Atieno Odiyo	Member

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For. *[Handwritten signature]*  
 FAM  
 17/09/2015

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

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**(e) Entity Headquarters**

P.O. Box 689  
DDO, s Office  
County Headquarters  
Homa Bay, KENYA

**(f) Entity Contacts**

Telephone: (254) 0711901505  
E-mail: homabaytown@cdf.go.ke  
Website:

**(g) Entity Bankers**


Constituency CDF main banker:  
Equity Bank  
Homa Bay Branch  
Account No. 0980261595074

**(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

  
Chairman  
14/09/2015



For.   
F A M  
14/09/2015

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

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**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 Homa Bay Town *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 Homa Bay Town *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 Homa Bay Town *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 Homa Bay Town *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 Homa Bay Town *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 Homa Bay Town *CDF* financial statements were approved and signed on 10<sup>th</sup> September, 2014.

  
**Zablon A. Were**  
**Chairman - CDFC**




  
**Christopher Otieno Nyerere**  
**Fund Account Manager**


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

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	48,225,677.40	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>48,225,677.40</b>	
<b>PAYMENTS</b>			
Compensation to employees	4	748,800.00	
Use of goods and services	5	711,695.00	
Committee Expenses	6	2,551,500.00	
Transfers to Other Government Units	7	21,710,661.00	
Other grants and transfers	8	20,693,352.00	
Social Security Benefits	9	11,800.00	
Acquisition of Assets	10		
Other Payments	11		
<b>TOTAL PAYMENTS</b>		<b>46,427,808.00</b>	
<b>SURPLUS</b>		<b>1,797,869.40</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Homa Bay Town CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by:

  
**Zablon A. Were**  
**Chairman - CDFC**

  
**Christopher O. Nyerere**  
**Fund Account Manager**




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

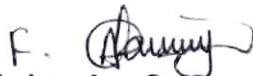
**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	1,797,869.40	-
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	0	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,797,869.40</b>	<b>-</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	-
Surplus/Deficit for the year		1,797,869.40	-
Prior year adjustments	17	0	-
<b>NET LIABILITIES</b>		<b>1,797,869.40</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Homa Bay Town CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by:

  
**Zablon A. Were**  
**Chairman - CDFC**



  
**Christopher O. Nyerere**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND - HOMA BAY TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014**

**V: SUMMARY STATEMENT OF APPROPRIATION**

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	2,166,000.00	0	2,166,000.00	748,800.00	1,417,200.00	34.57
Use of goods and services	1,091,842.00	0	1,091,842.00	711,695.00	380,147.00	65.18
Committee Expenses	2,693,741.00	0	2,693,741.00	2,551,500.00	142,241.00	94.72
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	40,282,759.00	12,410,661.00	52,693,420.00	21,710,661.00	30,982,759.00	41.20
Other grants and transfers	20,764,843.00	7,012,027.60	27,776,870.60	20,693,352.00	7,083,518.60	74.50
Social Security Benefits	125,640.00	0	125,640.00	11,800.00	113,840.00	9.39
Acquisition of Assets	4,882,647.00	0	4,882,647.00	0	4,882,647.00	0
Other Payments	0	0	0	0	0	0
<b>TOTALS</b>	<b>72,007,472.00</b>	<b>19,422,688.6</b>	<b>91,430,160.6.00</b>	<b>46,427,808.00</b>	<b>45,002,352.60</b>	<b>319.56</b>

The Homa Bay Town CDF financial statements were approved on 10<sup>th</sup> September, 2014 and signed by:




**Zablon A. Were**  
Chairman - CDFC





**Christopher O. Nyerere**  
Fund Account Manager



VI: CASH FLOW STATEMENT

  
Chairman  
14/09/2015



F.   
F.A.M  
14/09/2015

**CONSTITUENCIES DEVELOPMENT FUND - HOMA BAY TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

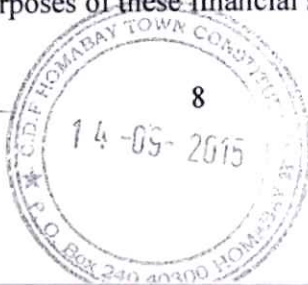
**c) In-kind contributions**

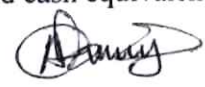
In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, 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

  
Chairman  
14/09/2015



For:   
FAM  
14/09/2015

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

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.

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Chairman  
14/09/2015



For *[Handwritten signature]*  
F.A.M  
14/09/015

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

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...735581	28,802,988.80	0
Transfer from Rangwe CDFC		19,422,688.60	0
		0	0
Conditional grants	AIE NO...	0	0
	AIE NO...	0	
	<b>TOTAL</b>	<b>48,225,677.40</b>	<b>0</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**2. COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of temporary employees	748,800.00	-
<b>Total</b>	<b>748,800.00</b>	<b>-</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	591,695.00	-
Office rent	120,000.00	-
<b>Total</b>	<b>711,695.00</b>	<b>-</b>

*Chairman*  
*14/09/2015*



*Per. [Signature]*  
*FAM*  
*14/09/2015*



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

**4. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,183,500.00	-
Committee allowance	1,368,000.00	-
<b>Total</b>	<b>2,551,500.00</b>	<b>-</b>

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	-	-
Transfers to Counties		
Transfer to Primary Schools	10,660,661.00	-
Transfer to Secondary Schools	10,500,000.00	-
Transfer to Health Institutions	550,000.00	-
<b>TOTAL</b>	<b>21,710,661.00</b>	<b>-</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	12,166,376.00	-
Emergency relief and refugee assistance	3,500,000.00	-
Subsidies to small businesses, cooperatives, and self employed	0	-
Other current transfers, grants	5,026,976.00	-
Other capital grants and transfers	0	-
<b>Total</b>	<b>20,693,352.00</b>	<b>-</b>

*[Signature]*  
 Chairman  
 14/09/2015



For: *[Signature]*  
 F.A.M  
 14/09/2015

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

**7. SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	0	-
Social security benefits in cash and in kind	0	-
Employer Social Benefits in cash and in kind	11,800.00	-
<b>Total</b>	<b>11,800.00</b>	<b>-</b>

**8. 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
Equity Bank, A/C No. 0980261595074 (KSH)			1,797,869.40	-
<b>Total</b>				

**9. OUTSTANDING IMPRESTS**

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Samwel Okuto Abungu	360,385.00	0.00	360,385.00
Samwel Okuto Abungu	130,000.00	0.00	130,000.00
Marcelus Obondi Ayieko	260,000.00	0.00	260,000.00
<b>Total</b>			<b>750,385.00</b>

*Chairman*  
 14/09/2015



For. *[Signature]*  
 F A M  
 14/09/2015

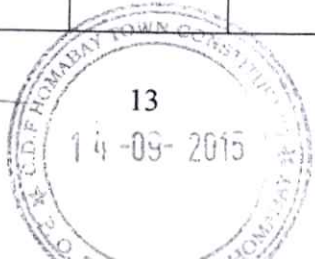
**CONSTITUENCIES DEVELOPMENT FUND –HOMA BAY TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**18.1 FIXED ASSETS REGISTER**

**FURNITURE & FITTINGS**

Type of Furniture	Asset Number	Asset Serial Number	Acquisition Date	Purchase Cost (KShs)	Current Condition
Steel Chairs with arms	CDF249/OFFCA/001	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /002	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /003	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /004	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /005	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /006	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /007	N/A	2014	7000.00	Good
Steel Chairs with arms	CDF249/ OFFCA /008	N/A	2014	7000.00	Good
Steel Tables (Conference)	CDF249/ OFFTC /001	N/A	2014	7000.00	Good
Steel Tables (Conference)	CDF249/ OFFTC /002	N/A	2014	7000.00	Good
Plastic chairs	CDF249/OFFCH/001	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/002	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/003	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/004	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/005	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/006	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/007	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/008	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/009	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/010	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/011	N/A	2014	2000.00	Good

*James*  
*Chairman*  
*14/09/2015*



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*14/09/2015*

**CONSTITUENCIES DEVELOPMENT FUND –HOMA BAY TOWN CONSTITUENCY**  
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Plastic chairs	CDF249/OFFCH/012	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/013	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/014	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/015	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/016	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/017	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/018	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/019	N/A	2014	2000.00	Good
Plastic chairs	CDF249/OFFCH/020	N/A	2014	2000.00	Good
Cabinet(Wooden)	CDF249/OFFWC/001	N/A	2014		Good

**PROPERTY. PLANT & EQUIPMENT**

Type of Furniture	Asset Number	Asset Serial Number	Acquisition Date	Purchase Cost (KShs)	Current Condition
COMPUTER MODEL HP	CDFCDF249/OE001	26951895793	2012	CDF Board	Good
SCANNER HP SCANJET G2710	CDFCDF249/OE002	CN33BWHIBP	2012	CDF Board	Good
Back up UPS APC	CDFCDF249/OE003	3B1304X01244	2013	CDF Board	Good
LASERJET PRO 400	CDFCDF249/OE004	CF278-00902	2014	CDF Board	Good

18.4 FUNDS DUE TO PROJECTS 41,562,794.80

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
A 735581	28,802,988.80	2013/2014
A 750027	43,204,483.20	2013/2014

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**CONSTITUENCIES DEVELOPMENT FUND –HOMA BAY TOWN CONSTITUENCY**  
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Appendix 1.

**PROJECTS FUNDED IN 2013/2014 FINANCIAL YEAR**

Project Name	Sub-project / Activities	Allocations (Kshs)
Kotewa primary school	Completion of two number classrooms; plastering and fittings (FY 2013/2014) and construction of two new classrooms	1,300,000.00
Ndiru primary school	Completion of two number classrooms;plastering and fittings (FY 2013/2014) and construction of two new classrooms	1,300,000.00
Maguje primary school	Completion of two number classrooms;plastering and fittings (FY 2013/2014) and construction of two new classrooms	1,300,000.00
Magare primary school	completion of 2 no classrooms	300,000.00
Nyanguu primary school	Completion of two number classrooms;plastering and fittings (FY 2013/2014) and construction of two new classrooms	800,000.00
Disii primary school	completion of 2 no classrooms(plasterings and fittings)	300,000.00
Got rabuor primary school	completion of 2 no classrooms (Plastering and fittings)	300,000.00
Got kokech primary school	Completion of two number classrooms;plastering and fittings (FY 2013/2014) and construction of two new classrooms	1,300,000.00
Lake primary school	construction of adminstration block	1,000,000.00
Arunda primary school	completion of 2 no classrooms (Plastering and fittings)(FY2013/2014)	300,000.00
ndori primary school	completion of 2 no classrooms (FY 2013/2014)(Plastering and fittings),fitting,doors,windows/plastering of 5no classrooms	900,000.00
Arujo primary school	Completion of two number classrooms (plastering and fittings)	300,000.00
rodi primary school	Completion of two number classrooms;plastering and fittings (FY 2013/2014) and construction of two new classrooms	1,300,000.00
Akele primary school	completion of 2 no classrooms,lintel,roofing,plastering and construction 2 no new classrooms	1,800,000.00
Kambeke primary school	construction of 2 no new classrooms	1,000,000.00
Gogo primary school	Completion of two number classrooms (plastering and fittings)(FY2013/2014)	300,000.00
Kogelo primary school	roofing of 1no classroom and fixing doorsand windows for 5 no classrooms	500,000.00
Lieta primary school	construction of 2 no new classrooms	1,000,000.00
Muche primary school	construction of 2 no new classrooms	1,000,000.00
Nduta primary school	renovation of 6 no classrooms ,roofing,doors, windowss and plastering	700,000.00
Nyakune primary school	construction of 2 no new classrooms	1,200,000.00
Nyalkinyi primary school	construction of 2 no new classrooms	1,000,000.00
Pap ndege primary school	renovation of 4no classrooms,(plastering and painting)	500,000.00
pedo primary school	construction of 2 no new classrooms	1,000,000.00
sero primary school	construction of 2 no new classrooms	1,000,000.00
lorateng primary school	renovation of 4no classrooms,(plastering and painting)	500,000.00
yao primary school	construction of 2 no new classrooms	1,000,000.00

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 14/09/2015



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**CONSTITUENCIES DEVELOPMENT FUND –HOMA BAY TOWN CONSTITUENCY**  
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Project Name	Sub-project / Activities	Allocations (Kshs)
Ogongo katuma primary school	renovation of 1no classroom(plastering and painting)	250,000.00
orego primary school	renovation of 3no classrooms (plastering and painting)	600,000.00
Kijawa primary school	construction of 2 no new classrooms	1,000,000.00
<b>SECONDARY SCHOOLS</b>		
Kuja mixed secondary school	construction of laboratory ;walling,roofing,and plastering(FY 2013/2015)	1,500,000.00
sero mixed secondary school	construction of laboratory ;walling,roofing,and plastering	1,500,000.00
Ruga mixed secondary school	construction of laboratory ;walling,roofing,and plastering	1,500,000.00
Otaro mixed secondary bschool	construction of laboratory ;walling,roofing,and plastering	1,500,000.00
Pala masogo secondary school	completion of 2no classrooms;plastering and fittings;300,000 and construction of 2new classsrooms 1,500,000	1,500,000.00
Dr mbai secondary school	construction of adminstration block	1,000,000.00
Chiga mixed secondary school	construction of laboratory ;walling,roofing,	1,000,000.00
Marindi girls secondary school	completion of domitory 1,000,000 ;walling;and purchase of school bus 2,000,000	3,000,000.00
wiobieri mixed secondary school	completion of 4 no classroom;plastering and fittings	1,000,000.00
Ogande girls secondary school	renovation of dinning hall;terrazo roofing and tilling	837,931.00
Lang' oromo secondary school	construction of 2 no classrooms	1,300,000.00
Disii mixed secondary school	purchase of school bus; third instalment	2,000,000.00
Nyauu secondary school	completion of 2no classrooms;plastering and fittings;300,000 and construction of 2new classrooms 1,000,000	1,300,000.00
Nyalkinyi mixed secondary school	purchase of school bus; third instalment	2,000,000.00
Ndiru boys secondary school	completion of 2n o classrooms;slabing of first floor	1,000,000.00
Ngere mixed secondary school	construction of two no classrooms	1,000,000.00
Lala secondary school	purchase of school bus; third instalment	2,000,000.00
Homa bay high school	construction of library	2,000,000.00
Bishop okulu magare girls secondary school	construction of 2no staff houses	1,000,000.00
Maguti secondary schooll	construction of laboratory';slab,walling,and roofing	1,500,000.00
Riwa mixed secondary school	construction of 2no classrooms	1,000,000.00
Wiga mixed secondary school	construction of laboratory;foundation and slsb	1,000,000.00
ogande mixed secondary school	construction of library; foundation,slab,walling	1,000,000.00
<b>ROADS</b>		
Got kokecch-kotewa-kopiyo road-7kms	opening and grading	1,500,000.00

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**CONSTITUENCIES DEVELOPMENT FUND –HOMA BAY TOWN CONSTITUENCY**  
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Project Name	Sub-project / Activities	Allocations (Kshs)
Lorateng ndori road 7.5kms	opening and grading	2,000,000.00
Wiobiero -Nyamila-Pundo road 9.5kms	opening and grading	2,000,000.00
Wiamen-Riwa-Arujo road-13km	opening and grading	1,500,000.00
ndiru-nyakoyo ogande-7km	opening and grading	1,500,000.00
Rodi -Kuja-Muche road 9.5km	opening and grading	1,136,363.00
Nyagona-Nyagweno-lando Shauri yako road7km	opening and grading	1,00,000.00

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 Chairman  
 14/09/2015



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 14/09/2015