

# THE **CDF** SOCIAL AUDIT GUIDE

POPULAR VERSION

A Handbook for Communities



Open Society Initiative for East Africa



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*Developed by*  
Wanjiru Gikonyo



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## ACRONYMS AND ABBREVIATIONS

Board	Board of Management of the Constituencies Development Fund
BQ	Bill of Quantities
CBO	Community Based Organisation
CDF	Constituency Development Fund
CDFC	Constituency Development Fund Committee
CFC	Constituency Fund Committee
CSO	Civil Society Organisation
DA	District Accountant
DDO	District Development Officer
DPC	District Project Committee
DWO	District Works Officer
GoK	Government of Kenya
MKSS	Mazdoor Kisan Shakti Sangathan
MP	Member of Parliament
LDC	Local Development Committee
LA	Local Authority
LATF	Local Authority Transfer Fund
LPO	Local Purchase Order
MoF	Ministry of Finance
M&E	Monitoring and Evaluation
NGO	Non-Governmental Organisation
NMC	National Management Committee
PC	Project Management Committee
SA	Social Auditor

## FOREWORD

This handbook is designed to assist community groups and individuals to understand the Constituency Development Fund (CDF) process and to provide information and skills on how to monitor these funds through a process known as social auditing.

This handbook is designed to complement a more comprehensive resource guide -- the CDF Social Audit Guide Resource Book--intended for social audit trainers, civil society organisations and those already well versed with the CDF. The resource book provides greater detail and discusses key advocacy concerns, including weaknesses in the founding law and recommendations for change.

Kenyans have been very excited about the creation of the Constituency Development Fund (CDF). It has sparked great interest among ordinary people because they feel that for the first time they can be directly involved in deciding how government monies will be used in their communities.

In 2003, the Kenyan government earmarked 2.5 percent of ordinary collected revenue (approximately \$100 million) to be administered by Parliament through the CDF. Three quarters of the amount is divided equitably between the 210 parliamentary constituencies, while the remaining quarter caters for less-developed constituencies.

Communities all around Kenya have used their CDF allocation for projects such as the construction of schools, health facilities, water projects, and roads. In many places, these projects have been the first infrastructure improvements seen in years.

The Open Society Initiative for East Africa (OSIEA) plays an active role in encouraging open, informed dialogue about issues of public importance in East Africa. The building of vibrant and tolerant democracies in East Africa—with governments that are accountable to a nation's people—is a priority for OSIEA.

OSIEA believes that Kenyans will be better served to benefit from the CDF if they are knowledgeable about the fund and its workings. We believe that if people know how to track the use of these funds, there will be less likelihood of misallocation or corruption. We believe that if people are involved decision-makers in their communities, the CDF will be better implemented to promote development in their towns and villages.

If well utilized, the potential of these funds is enormous. State monies are finally being devolved to the local level, allowing people at the grassroots to decide their development priorities.

However, the implementation of the fund is dogged by controversy, generated in part by weaknesses in the Act. Members of Parliament have excessive powers to pick the managing committee members and to disburse contracts. There have been cases

of corruption, nepotism, lack of community participation, and few mechanisms of oversight to hold Parliamentarians accountable. Community groups attempting to access information about CDF projects often are unsure of the processes or encounter difficulty in getting the necessary documents.

This handbook will assist those who use it to effectively track CDF expenditure in their local area. With this information, Kenyans will be better empowered to make demands on their politicians about how they want their public funds used and will ensure that such projects are constructed in an open and non-corrupt manner.

The Open Society Institute for East Africa is immensely grateful to all those who contributed to the development of this handbook, particularly Wanjiru Gikonyo. We are also grateful to Vivek Ramkumar of the International Budget Project for his continued support to this work.

Binaifer Nowrojee  
*OSIEA Director*



# PREFACE

## Introduction to Social Audit

The Constituency Development Fund (CDF) was introduced in Kenya in 2003 as a homegrown initiative to address inequalities in development around the country. Since it was introduced, CDF has made a great impact, with numerous CDF projects coming up throughout the country. However, there are concerns that CDF monies are not managed in a transparent manner; that many CDF projects are not useful to local communities; and that local communities are not sufficiently involved in its management. This handbook is designed to assist community groups and individuals to understand the CDF process and provide information and skills on how to monitor CDF expenditure through a process known as social auditing.

A social audit is the process through which all details of a public project are scrutinised at a public meeting. A social audit examines all aspects of a public project, including the management of finances, officers responsible, recordkeeping, access to information, accountability, levels of public involvement, and so forth. A social audit seeks to evaluate how well public resources are being used and how to improve performance. It also aims to ensure maximum community participation.

The aim of this handbook is to help communities understand how to conduct CDF social audits in their location and constituency. If members of the public can master the skills to effectively track CDF expenditure, they can then employ the same skills to track government expenditure in other local development funds such as the Local Authority Transfer Fund (LATF), the Secondary School Education Bursary (SSEB), the Roads Maintenance Levy Fund (RMLF), the AIDS Fund, Free Primary Education (FPE), the newly introduced Youth Fund and so forth.



# CHAPTER 1

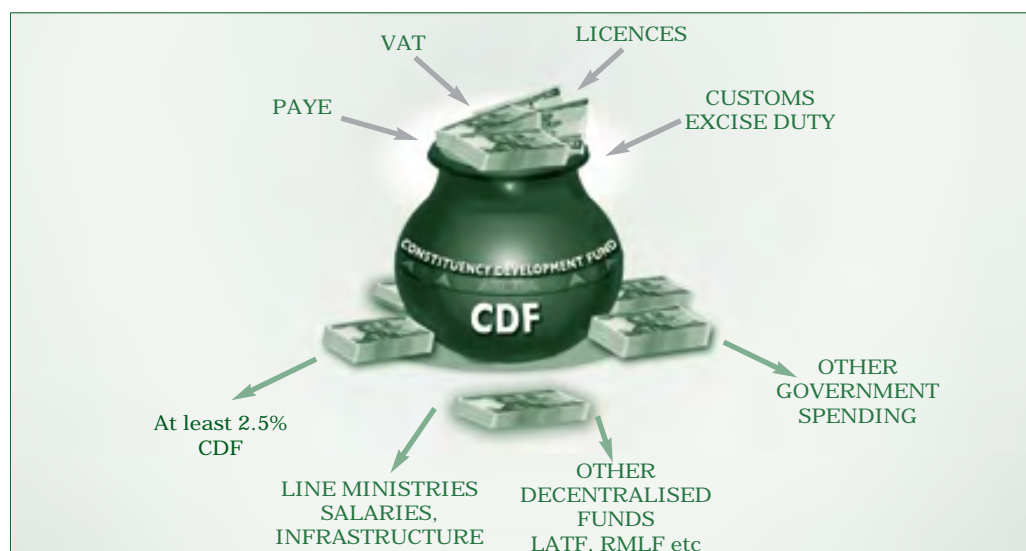
## INTRODUCTION TO CDF

### 1. Brief Background to CDF

The CDF Bill was passed by Parliament in 2003 to combat poverty and promote equitable growth and development around the country. The implementation of the fund is guided by the CDF Act 2003, as well as regulations and circulars released by the Ministry of Finance from time to time in order to streamline the operations of the fund. The CDF (Amendment) Act 2007, passed in October 2007, introduced significant changes in the CDF operations, some of which are mentioned in this publication.

### 2. Where does the Money from CDF come from?

CDF is collected as a percentage of ordinary government revenue, which is generated from taxation. Ordinary government revenue is generated by collecting Value Added Tax (VAT) on food items, clothes, books, etc; from statutory deductions such as Pay As You Earn (PAYE); withholding tax; from taxation on manufactured goods, export and import items through the customs and excise taxes, and so forth. In this way, each and every Kenyan contributes towards CDF and it is, therefore, the responsibility of every Kenyan to make sure CDF is well spent.



The CDF Act provides that at least 2.5% of the ordinary revenue collected by the government is allocated to CDF. Due to the growth of the economy and the Kenya Revenue Authority's improved efficiency at tax collection, the total amount allocated to CDF has grown each successive year.

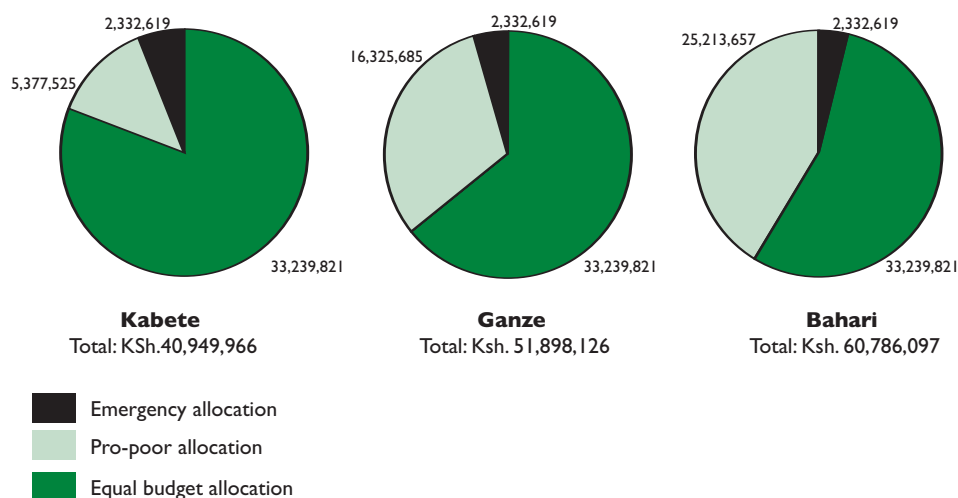
**Table 1: CDF allocations 2003-8 as percentage of ordinary government revenue**

	Total annual allocation (Ksh)	% of ordinary government revenue
2003/4	1.26 billion	(2.5%)
2004/5	5.6 billion	(2.5%)
2005/6	7.2 billion	(2.5%)
2006/7	10.1 billion	(3.5%)
2007/8	10.1 billion	(2.7%)

### 3. How is CDF Allocated?

CDF aims to promote equity in distribution. Therefore, each of Kenya's 210 constituencies receives CDF. 75% of the money allocated to CDF in a single year is divided equally between the 210 constituencies; the other 25% is allocated to constituencies based on their poverty ranking using a formula which ensures that poorer constituencies get more money. This considers factors such as the total number of people living below the poverty line in a constituency, the total population and so forth. More funds are therefore allocated to those constituencies that have the highest number of people living in poverty.

Let us look, for example, at the 2007/8 allocation for three constituencies: Kabete, Ganze and Bahari. Kabete has the lowest poverty count of any constituency in Kenya (16%), and Ganze has the highest poverty head count (84%). Bahari, in turn, receives the highest CDF allocation due to its large population and relatively high poverty count (63%). The allocation for each constituency would be,



## CHAPTER 2

### WHO IS INVOLVED IN CDF?

The management of CDF involves numerous stakeholders as detailed below.

#### 1. The Public and Community Groups

CDF is a participatory fund. Therefore, for it to succeed, members of the public and community groups must be involved in all its stages. It is the responsibility and right of every Kenyan to ensure CDF money is well spent by:

- Being informed
- Participating in CDF meetings in your location and constituency
- Supporting CDF projects
- Monitoring CDF projects
- Reporting cases of abuse

#### 2. Institutions Created under the CDF Act 2003

The CDF Act has created several official bodies to carry out specific functions to ensure the smooth running of the CDF, as shown overleaf.

##### *2.1 Constituency Fund Committee*

The Constituency Fund Committee (CFC) is a parliamentary select committee in charge of CDF. It comprises 11 MPs, one of whom is the chair. Members cannot be ministers or assistant ministers. The membership must ensure proportionate representation of political parties. Members serve for a three-year renewable duration, or until the dissolution of parliament.

Functions of the Constituency Fund Committee include:

- Determining the allocation and distribution of CDF
- Determining the utilisation of any unspent funds intended for use by the Board of Management of CDF
- Making a report to parliament every two years, and any other reports to appraise parliament and obtain approvals
- Considering and making recommendations on persons appointed under the Act, e.g. appointments to the Board
- Overseeing the policy and legislative framework to ensure efficient CDF implementation



**Chart 1: Institutions created under CDF Act 2003 and CDF Revised Act 2007**



## *2.2 Board of Management of the Constituencies Development Fund*

Under the revised CDF Act 2007, the National Management Committee (NMC) was renamed the Board of Management of CDF (Board) and its powers and responsibilities changed slightly.

### *Composition of the Board*

The Board comprises 17 persons in total, one third of whom must be women. It comprises four government officials: the Permanent Secretaries of the ministries of Planning and National Development, and Ministry of Finance, the Clerk of the National Assembly, and the Attorney General. It also comprises 8 qualified persons nominated from institutions listed in the First Schedule<sup>1</sup>. The Minister may appoint another four other persons to achieve regional representation. All appointments must be approved by parliament and have relevant expertise. The Board also comprises the Chief Executive Officer (CEO), who is ex officio and secretary to the Board. The CEO is appointed on a competitive basis and must be approved by

1. The Kenya Farmers Union, Institute of Engineers of Kenya, Kenya National Chamber of Commerce, Catholic Church, Kenya National Union of Teachers of Kenya, National Council of Churches of Kenya (NCCCK), Supreme Council of the Kenya Muslims (SUPKEM), and Institute of Certified Public Accountants of Kenya.

parliament. The CEO must have a relevant university degree and 10 years relevant work experience.

The Board is a body corporate capable of being sued, with perpetual succession and common seal. All CDF property belongs to the Board. It is allowed to borrow and make investments. The Board shall meet 6-18 times per year, and may hold special meetings of up to five persons. All fixed and moveable assets are the property of the Board and are insured under its name.

### *Functions of the Board*

- Administering the fund
- Approving each and every payment from the fund
- Ensuring timely and efficient disbursement of funds to each constituency
- Ensuring the efficient management of the fund
- Receiving and addressing complaints and disputes and taking appropriate action
- Receiving and considering proposals from various constituencies
- Appointing the needed officers and other staff for management of the fund
- Determining the sitting allowances for District Project Committee and Constituency Development Fund Committee, which are then approved by the Constituency Fund Committee
- Submitting, on a monthly basis to the Constituency Fund Committee, a summary of project proposals received in the previous month, indicating approval status, a summary of status of disbursements to constituencies, and summary of status of disbursements from Treasury to the National Account
- At the end of the financial year, the Board, with approval from the Constituency Fund Committee, will determine how any excess funds or shortfalls will be handled

### *Functions of the Minister*

The Minister of Planning and National Development tables an annual report on the activities, operations and expenditure of the fund at the end of the financial year. The Minister may make regulations and amendments necessary for smooth running of the fund, although parliament must approve them before implementation.

### *2.3 District Projects Committee*

The District Projects Committee comprises all MPs in the district, all chairpersons and mayors of local authorities, the District Commissioner, the District Development Officer who is secretary of the District Projects Committee, all the chairpersons of the Constituency Development Fund Committee, the District Accountant. The relevant district departmental heads may also attend District Projects Committee meetings in an exofficio capacity. The chairperson is elected from either the MPs or Councillors. The District Project Committee must meet

annually and up to a maximum of 6 times a year. The District Project Committee is dissolved upon the dissolution of parliament. The new District Project Committee shall be constituted 60 days after a new parliament is inaugurated.

### *Functions of the District Project Committee*

The Member of Parliament shall table the list of projects to the District Project Committee, which shall ensure there is no duplication of projects. The committee shall at the beginning of every financial year circulate a list of ongoing government and council projects to all Constituency Development Fund Committees. However, this does not mean that existence of a similar project can be used to deny funding for a proposed project.

The District Project Committee is responsible for procurement where contracts exceed Ksh 10 million. It is also responsible for implementation of projects that span two or more constituencies.

### *2.4 Constituency Development Fund Committee*

Under the Revised CDF Act of 2007, the Constituency Development Committee (CDC) was renamed the Constituency Development Fund Committee (CDFC). The CDF Act empowers the MP to appoint members of the Constituency Development Fund Committee. Members shall be appointed on three-year renewable terms for a maximum of two consecutive terms. The Constituency Development Fund Committee must meet at least 12 times but no more than 24 times (including sub-committee meetings). Quorum is one half of the total membership.

The Constituency Development Fund Committee remains in office until elections/by-elections whereby the new MP appoints a new CDFC. The MP shall convene a new Constituency Development Fund Committee within 60 days after taking office.

### *Composition of the CDFC*

The Constituency Development Fund Committee will have a maximum of 16 persons. The Member of Parliament, Councillors, 1 District Officer, 2 religious representatives, 2 men representatives, 2 women representatives, 1 youth representative, 1 NGO representative, 3 other persons appointed by the MP, and a Fund Manager.

### *Functions of the Constituency Development Fund Committee*

The Constituency Development Fund Committee is responsible for the allocation of funds to various projects and does so as it sees fit. Within its discretion, it determines the installments with which to release monies to projects. It shall ensure that appropriate consultations with relevant government departments are done to ensure realistic cost estimates. It also ranks projects in order of priority.



### *Fund Manager*

The Fund Manager is seconded to the Constituency Development Fund Committee by the Board. The Fund Manager sits in CDFC meetings but is not allowed to vote.

### *Responsibilities of the Fund Manager*

The Fund Manager is the custodian of all records and equipment during the term of office and during transition. This person will compile and maintain a record showing all receipts and disbursements on a monthly basis for every project and sub-project in the constituency. He/she will submit a monthly and annual report to the Constituency Development Fund Committee not later than 60 days after end of financial year.

### *2.5 Project Committee*

The Project Committee is recognised in the CDF Amendment Act 2007 as the committee responsible for implementation of a project. It may be nominated or elected, or may be pre-existing, such as school boards.

### *Functions of the Project Committee*

- Implementing projects with the assistance of the relevant government department
- Coordinating with the relevant government departments to ensure cost estimates are as accurate as possible
- Preparing a work plan for the project
- Carrying out procurement for the project. In places where the Project Committee does not have the capacity to undertake procurement, it should be undertaken by the relevant government department
- Keeping records of all documents, including receipts, LPOs, invoices, records of delivered materials, etc
- Preparing a financial expenditure report
- Monitoring progress of work

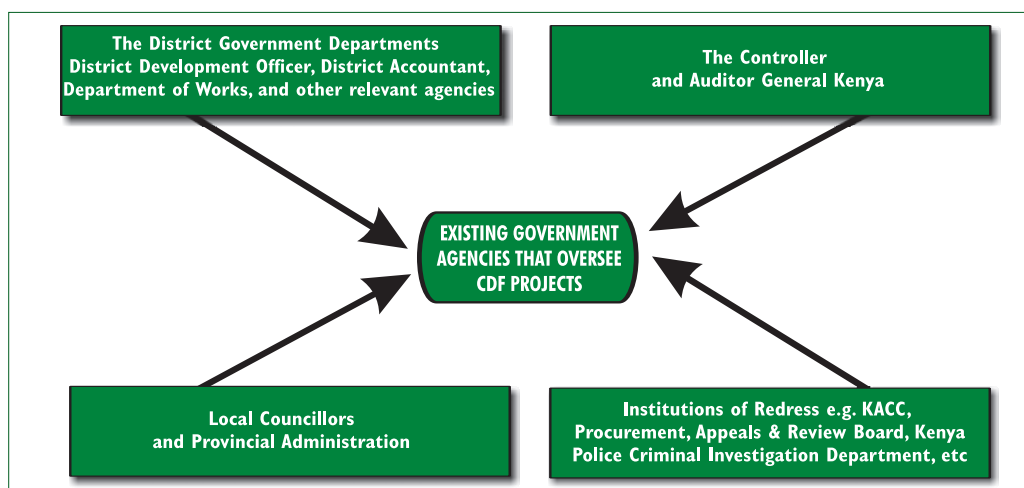
The CDF Act recognises the Constituency Development Fund Committee, Project Committee and District Project Committee as public entities and, therefore, they are bound by government procurement rules and regulations, meaning they must employ government procurement methods.

## *3. Other Government Institutions involved in CDF*

### *3.1 District Government Departments*

The CDF law states clearly that the district government has an important role to play in the implementation of CDF projects. According to the Act, the departmental head of the relevant ministry should oversee CDF projects under his/her docket and maintain records of disbursements and progress of projects.

**Chart 2: Existing Government Agencies that Oversee CDF<sup>2</sup>**



**District Development Officer**—The District Development Officer (DDO) is the development officer under the Ministry of Planning and National Development. The DDO issues the Authority to Incur Expenditure (AIE). No payments can be made out of the constituency account without the authority of the District Development Officer. Previously, the District Development Officer also kept a record of all receipts and disbursements on a monthly basis for each project. However, with the changes under the 2007 Amendments, it is not yet clear if the DDO will retain this function.

**District Accountant**—The District Accountant is a mandatory signatory on all CDF cheques. The District Accountant must maintain separate CDF books of accounts in accordance with government audit regulations. The District Accountant must also ensure compliance with procurement guidelines. He/she must also ensure that all projects have a Project Committee and that they have the capacity to handle procurement and maintain proper records.

### *3.2 Role of Local Administration and Councillors*

**Provincial Administration**—The CDF law has sought to integrate the existing government structure into its implementation. At least one District Officer (DO) is a mandatory member of the Constituency Development Fund Committee, and the District Commissioner (DC) is a mandatory member of the District Project Committee. The DCs may use their powers to intervene where abuse of funds has become evident.

**Chief**—The local Chief does not have an explicit role in the CDF Act. However, in practice, many MPs and their Constituency Development Fund Committee have realised that the Chief can be effective in information dissemination and public mobilisation and in ensuring that CDF bursary disbursements reach the intended beneficiaries. Many Constituency Development Fund Committees have even built the local Chief an office using CDF funds to ensure that he/she is able to work properly.

2. Designed by Vivek Ramkumar-International Budget Program.

**Local Government**—The CDF Act requires that two Councillors from the constituency are chosen to sit on the Constituency Development Fund Committee to represent the development needs of the people. The Act assumes that the local Councillor is best placed to understand the needs of the community, and to ensure that there is no double funding of projects between local council expenditure, such as the Local Authority Transfer Fund (LATF), and CDF. Responsible Councillors around the country are able to monitor CDF on behalf of the community and demand accountability.

In areas where the local Chief and Councillor have a good working relationship with the community and the CDFC, they can greatly assist in CDF implementation. However, in practice, the local Chief and Councillor can also be a stumbling block if they decide to collude with corrupt CDC members, or if they decide to undermine the sitting MP for political reasons.

### *3.3 Controller and Auditor General*

Section 34 of the CDF Act provides that all funds under the Act must be audited and reported upon by the Controller and Auditor General to ensure that funds have been used for the intended purpose. Under the CDF Act 2003, it was the duty of the officer administering the fund (then the Deputy Clerk of Parliament) to ensure that full accounts are kept. He was also supposed to prepare, sign and forward accounts to the Controller and Auditor General. The revised Act does not reassign this responsibility to any CDF institutions and it is not clear who will be responsible for auditing CDF projects, if at all.

## *4. Institutions of Redress*

Other government bodies such as the Procurement Appeals, Complaints and Review Board, the Kenya Anti-Corruption Commission, and the Criminal Investigation Department of the Police are available to take up complaints and cases where CDF funds have been abused. These are discussed in more detail in Chapter 7.

The composition and roles of the CDF institutions also raise fundamental challenges in the implementation of the Fund. In particular, the duplication of roles of the Member of Parliament (MP) in CDF has become one of the most controversial aspects of the fund. The challenges experienced in CDF implementation are discussed in more detail in the CDF Social Audit guide resource book.

## *5. The Role of the MP*

The duplication of roles of the Member of Parliament (MP) in CDF has become one of the most controversial aspects of the fund. The role of the MP, and the composition and lack of clarity on the roles and powers of the CDF institutions raise fundamental challenges in the implementation of the Fund. These are discussed in more detail in the CDF Social Audit Guide Resource book.

## CHAPTER 3

### PROJECT SELECTION

The CDF project cycle consists of several stages. Project selection is the first step in the CDF process through which the community identifies the needs of their location or area, and chooses appropriate projects to address those needs.

What projects does CDF fund?

CDF only funds projects that benefit the community at large, such as construction of schools and health centre buildings, water projects, roads, chief's offices, and police posts. The training of CDF committee members can also be supported by CDF. After the 2007 Amendments, the Constituency Development Fund Committee (CDFC) can now acquire land and buildings, although all assets remain the property of the CDF Board. CDF does not fund private enterprises, merry-go-rounds, religious and political organisations and activities, and recurrent costs.

Of the funds given in a single year, CDF now sets aside money for the following:

- Constituency Development Fund Committee administration, including rent, salaries of full time staff, Constituency Development Fund Committee allowances, office expenses, etc
- 3% for Constituency Development Fund Committee vehicles and equipment
- Up to 2% for sports activities (does not include cash awards but includes recurrent expenses)
- Up to 2% on Monitoring and Evaluation expenses
- Up to 2% on environmental activities
- 5% Emergency—This money remains unallocated in the constituency account and is only to be used for emergencies such as building or repairing bridges after floods, repairing school buildings that have collapsed due to extreme weather, buying food during times of drought, etc
- Up to 15% may be allocated to bursary (including fees for mocks and continuous assessment exams)



*All CDF allocations must be reflected on the Second Schedule, and detailed in the Third Schedule. The total number of projects in any given year must be more than 10 and must not exceed 25.*

**Joint Projects:** CDF allows joint projects, in which CDF finances part of a project while funds from a different source finance the rest.

**District-Wide Projects:** CDF also allows district-wide projects that span more than one constituency, where the different constituencies contribute towards a single project of common benefit to all. These are implemented by the District Project Committee.

*CDF must always cover a complete phase or section of a project to ensure it is completed. For example, CDF must fund a full classroom, and not half a classroom.*

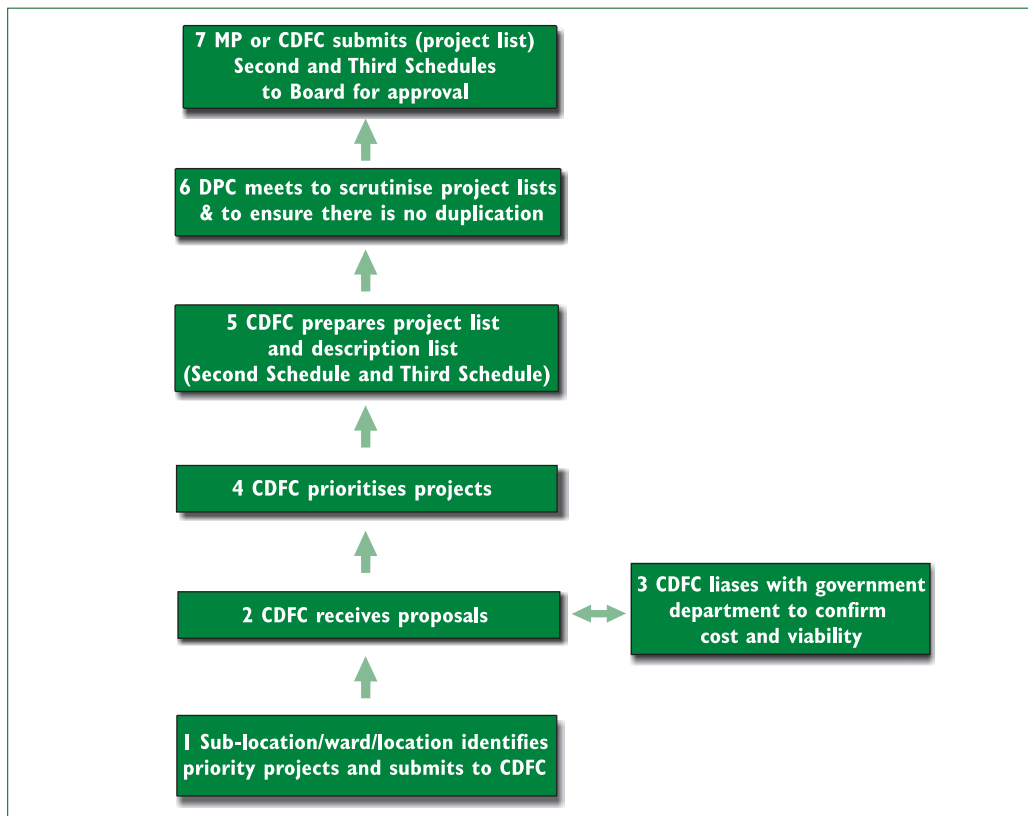
### CDF Bursary

CDF may now allocate up to 15% of each annual disbursement to bursaries, up from 10% prior to the passage of the 2007 amendments. The CDF law does not give guidelines on how this money should be disbursed. As a result, there has been considerable abuse of the CDF bursary. Nonetheless, CDFC should display the list of bursary recipients publicly. The public should in turn scrutinise the process of granting the bursary as well as its beneficiaries to ensure they are legitimate.

### The CDF project selection process

The stages in the CDF project selection process are illustrated below;

**Chart 3: Stages of the CDF project selection process**



### *Step 1: Project identification*

The Act expects the community to identify the location's needs, prepare a priority list of projects, and present it to the Constituency Development Fund Committee.

### *Step 2: Application for funds*

The local community needs to apply to the CDFC for funding of a particular project. The law does not give specific guidelines for the application process; these are established by the CDFC. The CDFC should guide the community on how they can successfully apply for funds. The CDFC may require a cost estimate, drawing for a construction, which can be prepared by the government departments.

### *Step 3 and 4: Constituency Development Fund Committee discusses and approves proposals and prioritises the final list of projects*

The CDFC receives the proposals, deliberates and approves them, and prioritises the final list of projects.

The CDFC liaises with the relevant government department to ensure the project is relevant and well costed. It is important that the district government is involved in the project at this early stage. Many CDF projects have turned out to be 'white elephants' because they were started without due consultation with the district government department.

### *Step 5: Constituency Development Fund Committee prepares the Second and Third Schedules in line with official requirements*

The Second Schedule or list of projects shows all the projects that are allocated funding in the constituency in a single year. It indicates the name of the constituency, year of funding, and the specific serial number of each project. The serial number reflects the constituency and a specific number for each project is listed in the first column of the table and can be found next to its name. Previously, this code was given by the National Management Committee (NMC) but following the 2007 Amendments, projects will be coded using the Electoral Commission of Kenya constituency codes. The last column of the table gives the total amount allocated to each project.

**CDF Sub-Projects** - The CDF Act allows similar projects to be lumped together as a single project for the purposes of funding. This is a common practice in many constituencies in key sectors such as education, health, roads and water. The individual projects are known as sub-projects. Each sub-project must be listed individually on the Third Schedule.

1809

## SECOND SCHEDULE

(section 14)

## STANDARD CONSTITUENCY PROJECTS SUBMISSION FORM

District.....*AMANI*..... Province.....*UMOJA*.....

<i>Serial No</i>	<i>Name of Project</i>	<i>Amount allocated (Kshs)</i>
0030/200	SCHOOL SECTOR	20,000,000
0030/011	Toto Open Air Market	2,000,000
0030/201	Vifaranga Water Project	800,000
0030/203	Faida Chief's Camp	600,000
0030/204	Rehabilitation of Adili road	2,000,000
0030/205	Construction of Mosmos police post	700,000
0030/206	Waihenya water project	300,000
0030/112	Kimathi foot bridge	400,000
0030/96	Changa youth centre	1,000,000
0030/207	Health Sector	11,356,751
0030/208	Emergency	2,332,619
0030/209	Constituency admin (3%)	1,486,965
0030/210	Bursary (15%)	7,434,826
0030/211	Monitoring and Evaluation (3%)	1,486,965
<b>Total for the Year</b>	<b>Kshs</b>	51,898,216

Secretary CDF Committee.....Signature.....Date.....

The Third Schedule gives a detailed breakdown of all the projects listed in the Second Schedule. The Third Schedule gives a brief status report on the project. The social auditor can use this information to verify that the report actually reflects the position on the ground.

This breakdown is very important because it is the only way to get an accurate picture of the exact disbursement to each sub-project. Let us now look at the third schedule.

### Sample Third Schedule (as revised under the 2007 CDF Amendment Act)

*The Constituencies Development Fund (Amendment) Bill, 2007*

#### THIRD SCHEDULE

(section 15)

##### STANDARD PROJECTS DESCRIPTION FORM

*(To be completed in consultation with District departmental head)*

Constituency Name .....BUSTANI.....Financial Year.....2007/8.....

Project Number ...030/200..... Project Title ...SCHOOL SECTOR.....

Amount allocated this financial year.....20,000,000.....

Brief description of the project .....

.....

.....

##### Sub projects

Number	Title	Amount
...1....	...Vifaranga Nursery School.....	...1,500,000.....
... 2 ...	...Faida Secondary School.....	...3,000,000.....
... 3....	...Mosmos Primary School .....	.....1,500,000.....
... 4....	...Waihenya School Hall.....	.....4,000,000.....
... 5.....	...Kimathi School Hall .....	.....3,000,000.....
... 6....	.....Changa Secondary School.....	.....7,000,000.....
	TOTAL	...20,000,000.....

(attach continuation if necessary)

Signature ..... Date .....

Name ..... Position.....



Unlike the previous format, the revised Third Schedule does not indicate the district department under which the project falls. It still does not indicate funding from previous years, or if the project is ongoing or new. However, it does capture sub-projects, but does not give space on the form to capture the status of individual sub-projects.

*Step 6: District Project Committee meets to harmonise projects to ensure there is no duplication*

The Constituency Development Fund Committee is required to submit the Second and Third Schedules to the District Project Committee. The District Project Committee should meet at least once a year, and is supposed to ensure that there is no duplication of projects.

*Step 7: CDFC submits the list of projects to the CDF Management Board*

When submitting the list of projects to the Board, the Constituency Development Fund Committee attaches the Second Schedule and the Third Schedule and any additional list detailing the sub-projects (if not already captured on the Third Schedule), and the minutes of the project selection meeting.

*Step 8: Board receives the proposals*

The Board receives and compiles the list of all proposed projects from the 210 constituencies around the country, then tables them at a meeting of the Board, which reviews and recommends the proposals. If there is a dispute over a particular project, it is forwarded to the Constituency Fund Committee, which has a final say on whether it will receive funding or not.

*Step 9: Board numbers all the projects using the constituency codes given by the Electoral Commission of Kenya*

The Board disburses money to the respective constituency accounts. No payments can be made without approval of the Board.

## CHAPTER 4

### PROCUREMENT

*Procurement is the process by which purchases are made for a project. It includes procurement of works, services, goods or property. Procurement also deals with hire, rent, lease, hire purchase and any other type of contractual arrangement.*<sup>3</sup>

The Project Committees, Constituency Development Fund Committees, and District Project Committees in CDF are regarded as public entities, also known as procurement entities, and are subject to government procurement regulations.

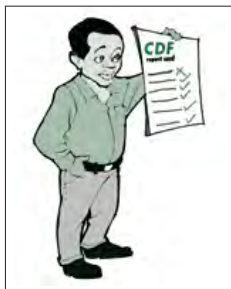
Procurement is a delicate exercise because this is the stage in both public and private institutions during which funds are most frequently stolen through corruption. It is, therefore, important to monitor procurement very closely in the location and constituency. To do so, one has to understand the procurement process.

#### CDF Tender Committees

All CDF procurement must be conducted by tender committees and the tender committee is responsible for all aspects of the procurement process. A list of the names and identity card numbers of the tender committee officials must be submitted to the Constituency Development Fund Committee and District Development Officer. The officials of the tender committee should be allowed to conduct their work without interference and are accountable for the decisions they make, as reflected in their records of expenditure and delivery of services on the ground.

#### CDF Procurement Thresholds

The CDF procurement regulations have set thresholds above and below which the various CDF tender committees may handle procurement. In practice, most procurement is carried out by the Constituency Development Fund Committee, and frequently they do not establish a formal Constituency Development Fund Tender Committee. This is contrary to procurement guidelines, and members of the public must insist that procurement guidelines and regulations, as elaborated, are maintained.



3. The Public Procurement of Disposal Regulations 2006.

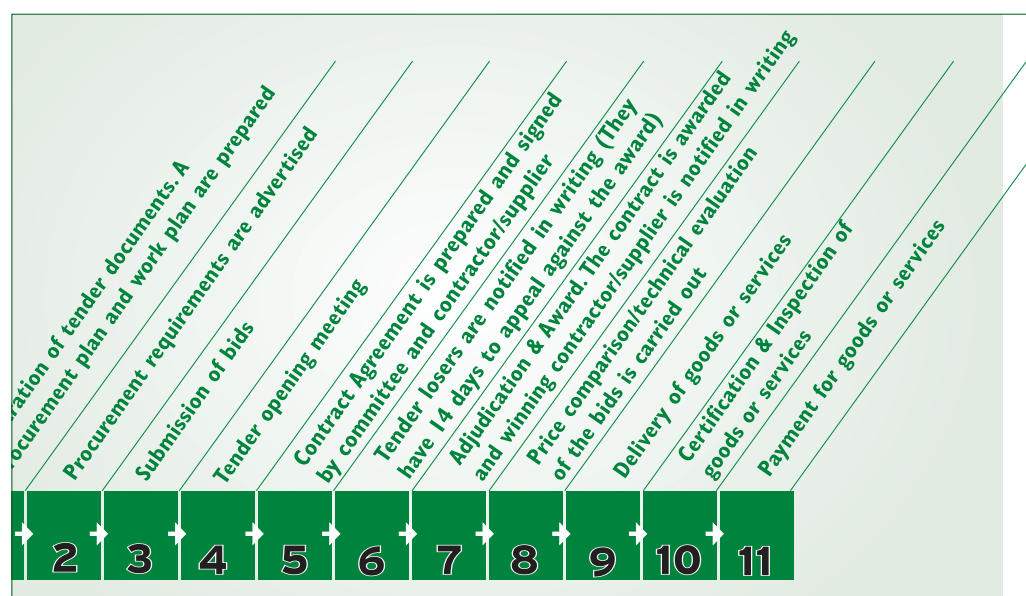
## Stages in the CDF Procurement Process

**Table 2: CDF Procurement Thresholds<sup>4</sup>**

	Thresholds/Ceilings	Implementing tender committee	Procurement method
1	Ksh 0 – 100,000	All tender committees depending on the project being implemented	Direct Procurement or request for quotation
2	Between Ksh 100,000 and Ksh 5,000,000	All tender committees depending on the project being implemented	Request for quotation or alternative procurement method appropriate
3	Between Ksh 5,000,000 and Ksh 10,000,000	Constituency Development Tender Committee and the District Projects Tender Committee (if the DPTC is implementing a project cross-cutting the constituencies)	Open tender or alternative procurement method appropriate
4	Above Ksh 10,000,000	District Projects Tender Committee	Open tender or alternative procurement method appropriate

The stages in the CDF Procurement Process are illustrated below;

**Chart 3: CDF Procurement Stages<sup>4</sup>**



### 1. Preparation of Tender Documents

The first step in the procurement exercise is the development of tender documents:

- Advertisement used to invite tenders for the project
- Blank Bill of Quantities (BQ) or schedule of materials (see annex for BQ)

4. From Constituencies Development Fund Implementation Guide, prepared and circulated by the National Management Committee 2006/7.

- Supplier questionnaire requesting detailed supplier information
- Work plan (see annex for Sample Work Plan)

## *2. Advertisement of Tender Opportunities*

Tender advertisements should be placed as widely as possible and should specify project/item description, required qualifications, collection and submission dates. The closing date and time of tender should be clearly indicated on the quotation form.

## *3. Submission of Bids*

The closure of the bid must be specified down to the time of day. Bidders should be given sufficient time to fill and return their bids. Bids should be returned, recorded in the bids register, signed and placed in a secure tender box. The bidders must have the opportunity to review the bids register.

Conflict of interest: One of the most controversial aspects of tendering is manipulation of procurement procedures such that Constituency Development Fund Committee members or the Member of Parliament awards contracts to their relatives or business associates. The CDF guidelines stipulate that where there is a conflict of interest, the Constituency Development Fund Committee or Project Committee member must openly declare the relationship and must not participate in the deliberations on that contract. Such a declaration should be duly recorded in the minutes.

## *4. Tender Opening Meeting*

The tender opening should take place as soon as possible after the tender is closed. All interested bidders must be allowed to attend the proceedings. They must have the opportunity to review the bids register. The names of bidders, price and compliance/non-compliance with tender conditions must be read out and recorded in the minutes of the tender opening. Every page of bid documents should be verified and signed.

## *5. Price Comparison/Technical Evaluation*

Price comparison is then carried out by the Tender Committee and presented as a price comparison schedule. For specialised items, the government department under which the project falls should be consulted for a technical evaluation.

## *6. Adjudication and Award*

The secretary to the Tender Committee will ensure the agenda for each procurement item is prepared after proper analysis of the bids and subsequently tabled before the committee for adjudication and award. Awards should be made to the lowest evaluated bidder for standard off-the-shelf items, and to the best evaluated bidder for specialised items. Decisions are reached by consensus and are subject to

collective responsibility and should be duly recorded in the minutes. No procurement decisions should be made outside the Tender Committee.

### *7. Notification of Award*

For all contracts that exceed Ksh 100,000, the successful bidder should be notified in writing and should confirm acceptance in writing. Unsuccessful bidders should be notified in writing at the same time. Procurement regulations give unsuccessful bidders 14 days to challenge the award of a tender. A summary of the award, including the name and address of the bidder and contract price should be placed on the notice board at the office of the procuring committee.

Tender committees may grant permission for an urgent order in case of emergencies, but the decision must be recorded in the minutes. In this case, the tender is awarded immediately without giving losers the opportunity to appeal the decision.

### *8. Contract Agreement*

A contract agreement must be entered into for any contract whose value exceeds Ksh 100,000. This contract specifies the quantity, quality, price, and date of delivery for each good or service procured under the contract. The Tender Committee is empowered to approve variations of contract conditions previously awarded by the committee, but such decisions must be duly recorded in the minutes.

### *9. Supply of Goods and Services*

Upon award of the contract, the supplier/contractor will supply the goods or services as per the contract agreement.

### *10. Inspection and Verification of Goods and Services*

Once goods or services are supplied/completed, their delivery or completion must be inspected and verified to ensure that they meet contractual specifications. All projects should be verified before payment, through delivery notes, completion certificates, etc. (See annex for sample completion certificate)

### *11. Payment to Vendor*

All CDF payments are made on the basis of a minuted resolution. All payments should be accompanied by the required documents such as invoice, delivery note or completion certificate, receipts, etc.

**Types of Tenders:** While an open tender is the preferred procurement procedure, CDF guidelines allow committees to use other methods such as restricted tendering, direct procurement, request for proposals, request for quotations based on the circumstances. More information on these can be obtained from the implementation guidelines contained in the CDF Social Audit Guide Resource Book.

## Understanding the Work Plan and Bill of Quantities

### *The work plan*

This is the principal working document for any project. The work plan gives a summary of all the project activities, their cost, date, and who is responsible for them. A good work plan gives the following important information:

- The total cost of the project
- The cost of different phases of the project
- The contractor and supplier for the different project phases
- Relevant government department at each phase
- The duration for the different phases
- The person responsible at each stage

The work plan may be revised after the procurement process. The social auditor must therefore always ensure they obtain the final approved work plan. The CDF guidelines direct that all projects must have a work plan, and this is the basis for the release of any funds to the project as indicated in the sample in the annex.

### Bill of Quantities

This is the document that gives the specification of a construction. The Bill of Quantities gives a breakdown of all project inputs item by item. It also gives the individual and total cost of all inputs. The social auditor needs to verify that the Bill of Quantities is accurate and that the items specified are actually used on the project. (See Annex).

All CDF projects are required to use standard government tender documents, including a BQ prepared by the relevant government department. In some cases, for a simple project, a schedule of materials is used, which is a simplified easy to understand list of inputs. Cost estimates for technical items may be obtained from government technical departments. For non-technical items, the tender committee may obtain the costs directly. In all cases, the tender committee must ensure that the cost estimates are realistic, and all quotations should be confirmed in writing to assist future verification.

## CHAPTER 5

### CDF PROJECT IMPLEMENTATION

Once funds for a project are approved and tendering is complete, the next stage is the implementation of the project—making purchases, payments, record keeping, overseeing the work of the contractor to ensure it is done according to specification, and eventually handing over the completed project to the community or to the relevant government department.

The revised CDF law stipulates that all CDF projects must be managed by a Project Committee. As discussed before, this Project Committee is recognised as a public entity and is therefore subject to government financial regulations. It is a committee comprising community members who manage an individual project on behalf of the community.

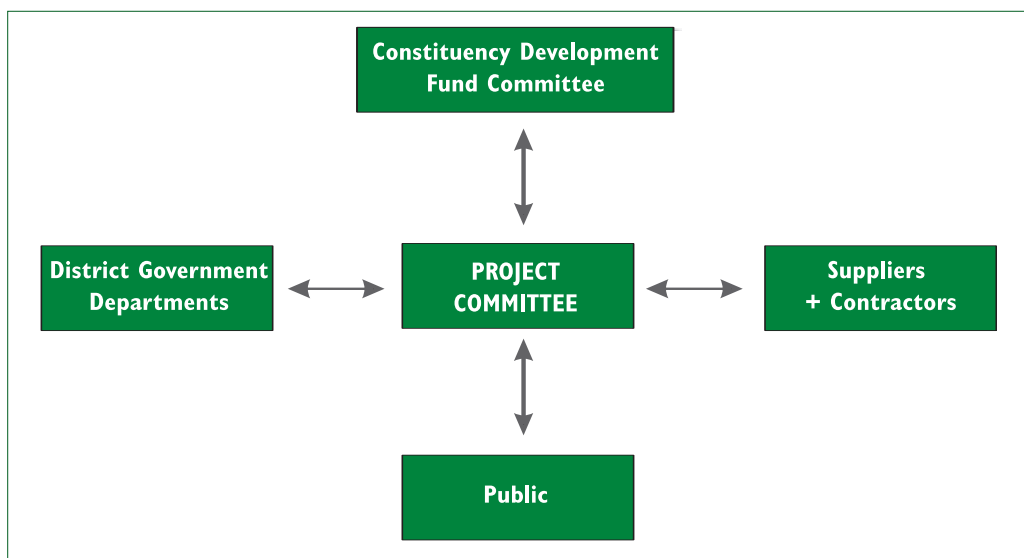
CDF regulations also stipulate that the Project Committee must submit a list of project committee members' names and full bank details indicating the signatories' names, and their identity card numbers to the Constituency Development Fund Committee and the District Development Officer.

The role of the Project Committee in CDF project implementation includes;

- Handling procurement, making purchases, paying of suppliers
- Maintaining procurement records
- Record keeping and reporting to the Constituency Development Fund Committee
- Liaising with the relevant government department
- Keeping the community informed
- Carrying out oversight of the contractors and suppliers to ensure they meet project specifications and maintain accountability
- Eventual handover of the completed project



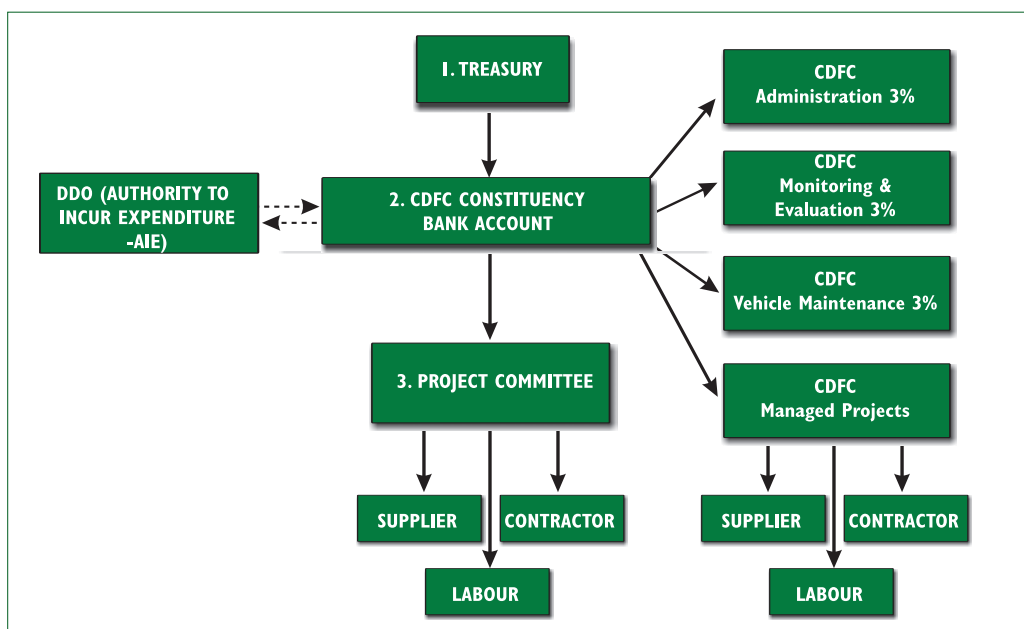
**Chart 4: Project Committee interacts with various CDF stakeholder groups**



### The CDF payment process

The important thing to note is that all CDF payments must be accompanied by a minuted resolution, relevant support documents, and must be approved by the DDO, who has the authority to incur expenditure (AIE holder). The diagram below illustrates the flow of funds in CDF.

**Chart 5: CDF Payment Process**







(section. 9(4))

Constituency No.....Name.....Financial year.....

[illegible]

Secretary CDF Committee..... Signature.....Date.....

## CHAPTER 6

### WHAT IS SOCIAL AUDITING?

A social audit is the process through which all details of a public project are scrutinised at a public meeting. A social audit seeks to evaluate how well public resources are being used and how to improve performance. It also aims to ensure maximum community participation.

A public project is any project that utilises public funds. This includes money spent by government on health, roads, education and so on through its ministries, and it also includes decentralised funds such as the Constituency Development Fund (CDF), the Local Authority Transfer Fund (LATF), the Secondary School Education Bursary (SSEB), the Roads Maintenance Levy Fund (RMLF), the AIDS Fund, Free Primary Education (FPE), and the newly introduced Youth Fund.

#### Who conducts the Social Audit?

A social audit is conducted by a social auditor. The social auditor is best drawn from the community, and should be a community member committed to uplifting its welfare. For practical purposes, social audits are best carried out by groups of community volunteers (social audit teams) as the work involved is quite demanding.

#### Why a Social Audit?

The social audit aims at:

- Ensuring that implementation of the project is transparent and known to everybody
- Increasing public participation at all stages of the project cycle
- Increasing accountability
- Ensuring projects are not left incomplete
- Identifying, controlling and reporting irregularities
- Preventing abuse of funds and corruption
- Measuring the impact of the projects
- Enabling people to exercise their rights

#### Questions asked by the Social Audit

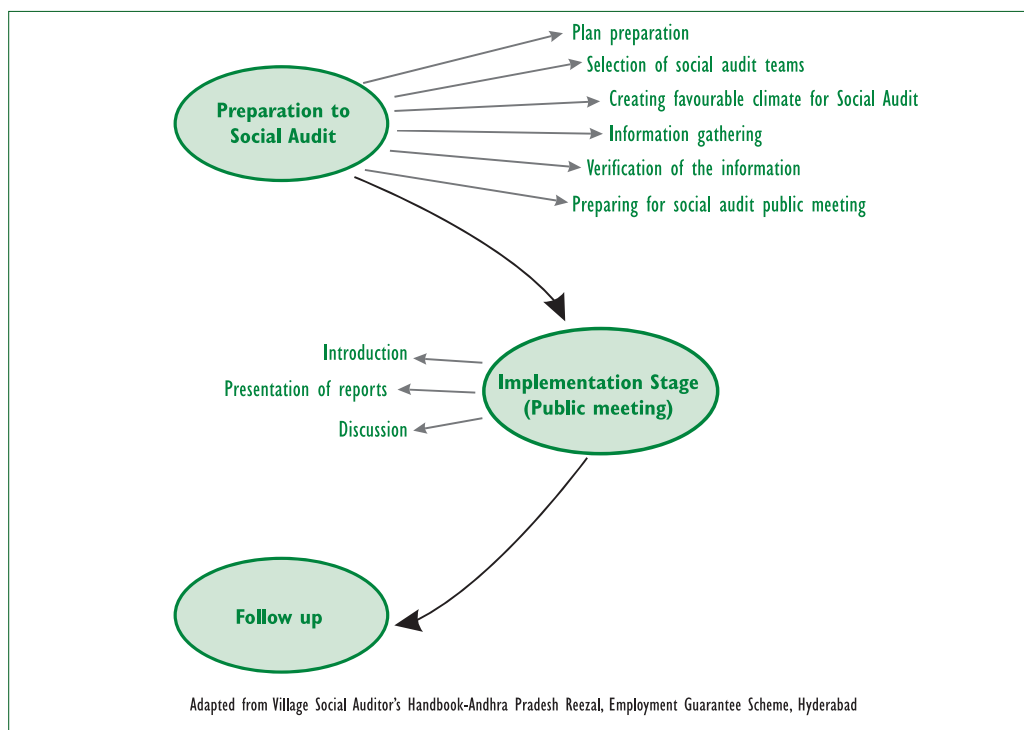
A CDF social audit should be carried out to ensure the CDF project is being implemented properly. It seeks to answer questions such as:



- Did money allocated to specific projects actually get to those projects?
- What are the specifications of the project? Have they been met?
- Is the quality and quantity of materials used as per the specifications?
- Did all workers receive their payments as indicated?
- Was the project completed within the specified time?
- Who are the managers of the project?
- Was the cash allocated for the project used for the purposes for which it was intended?
- Has the community been sufficiently involved in the project?
- Have project managers kept good records?
- Have project managers given the public the necessary information to help the public monitor the project?
- Has there been any abuse of funds in the project?

### Steps in the Social Audit

1. Organisation of social audit teams
2. Information gathering
3. Analysis of information
4. Awareness raising and notification of the social audit public meeting
5. Public meeting
6. Follow-up, Preparation of public meeting report, Dissemination of the report, Follow up on resolutions



## Steps in the Social Audit

### *Step 1: Organisation of the social audit*

Selection of social audit teams—In most cases, obtaining this information is a time-consuming process better carried out by a group rather than an individual, who will easily tire and give up. These teams should be selected and each assigned the projects that they will audit.

#### *Letter of introduction*

It is advisable that the team organising the social audit notify the District Development Officer and the Constituency Development Fund Committee of their intention to audit various projects. They may do so through a written letter.

### *Step 2: Information gathering*

The social audit teams visit individual projects as well as the CDF office to obtain records on individual projects. Table 3 overleaf gives a list of important CDF documents. The social audit team is unlikely to get them all but even a few relevant documents will help to track the expenditure of a project.

The biggest challenge in social auditing of CDF is that officials are reluctant to give information. Here are some tips to improve your chances of obtaining information:

1. Obtain community support: The social audit must build widespread acceptability and support among the community by raising awareness regarding the importance of social auditing.
2. Do not be aggressive or confrontational. Be firm, clear, and respectful in your approach. If the official/s seem to be unco-operative, it helps to request information formally through a written letter.
3. Get photocopies: As far as possible, the social auditors should obtain photocopies of the CDF records needed and should offer to cover the costs of photocopying.
4. Use your connections: Participants could also request information from CDF committee members through their informal connections with any of these members.

### *Step 3: Analysis and verification of information*

Once the basic CDF information has been obtained, the social auditor needs to analyse and verify it, and finally prepare the social audit report to be presented at the social audit public forum.

**Verification:** The most effective method of verifying CDF information is through physical verification of projects and interviews with project stakeholders, including the officials, contractors/suppliers and even project beneficiaries who comprise members of the public within the vicinity of a project.

The social audit questionnaire in the annex is a valuable tool for gathering CDF information.

**Table 3: List of essential documents for CDF Projects, and relevant social audit questions**

Record	Social Audit Questions
Project Proposal	Is there a project proposal? Who initiated the project? Was the community involved at inception of the project? Who is implementing the project? Who are project committee members?
Second Schedule	Is project well named or is name ambiguous? How much has project received in the particular year/s of funding? Is the project name, code and amount consistent on all documents such as BQ, work plan, status reports, etc?
Third Schedule	Which is the relevant government department? What are the details of sub-projects? How much has the project received over successive years if it is continuing?
Fourth Schedule (effective end of financial year 2007/8)	How much remained unspent on each project? Do expenditure records support the expenditure claims?
Fifth Schedule (effective end of financial year 2007/8)	How has unspent money been reallocated? Was necessary approval obtained?
Approved Work Plan	Does the project have a work plan? Does work plan give sufficient information? Has the work plan been followed?
Approved Bill of Quantities	Which government department was involved in preparation of BQ? What are the specifications of the project? Is the BQ accurate? Do the amounts quoted in the BQ reflect market rates? Are BQ specifications consistent with such a construction? Does BQ clearly have the name of the contractor?
Minutes	Do minutes give the necessary information? Which officers were present during the different meetings? Do the meetings fulfil the quorum rule of half of all CDFC members?
Contract Agreement	Does contract agreement correspond with the work plan and BQ? What are contractor's obligations in the project?
Tender information	Was tender process open and fair? Is there a technical and financial analysis record of the BQ? Who prepared it? Was the most competitive bidder given the work?
Certificate of Completion	Was there a verification of the project? By which government officers? Are the names of the relevant officers clearly written on the written approval? How much allowance is paid to the government officers and where is it recorded?
Bursary list	Does the CDFC maintain a list of each bursary recipient per financial year? What is the basis of awarding bursaries?
Payment vouchers, invoices, receipts, LPO's delivery notes	Are expenditure records well maintained? Do there records reflect actual payments made? Are all records made for duly received deliveries? Do expenditure records correspond to other financial records such as the cashbook (if applicable) and the vote book held by the DDO?
CDF monthly expenditure reports (from November 2007 prepared by the Fund Manager)	Does the CDFC prepare monthly expenditure records as required? Who approves these records? Do they correspond with the financial records and actual work done?

## Preparation of Social Audit reports

Once information has been verified and analysed, the social audit team should compile a report on each project, and eventually prepare a summary report to be presented to the public during the social audit forum. The report can take the following format:

### **Social Audit Project Summary Reporting Form**

Name of social auditors/teams ..... Date of social audit : .....

Constituency ..... Name of Project .....

Name of Location/Sub-location/village .....

Name of project committee officials

.....

.....

Responsible CDFC .....

Name of Committee members responsible for Procurement

.....

.....

Name of collaborating government departments & officers

.....

.....

Starting date of project .....

Planned project completion date .....

Total allocated amount .....

Amount spent so far .....

Project status .....

Total labour force (number of workers) .....

Expenditure on labour .....

Description of materials procured for the project and expenditure on each

.....

.....

Observations and comments

.....

.....

#### *Step 4: Awareness raising and notification of Social Audit public meeting*

The audit team needs to ensure that all area residents are aware of the meeting, and that there is wide public participation. Government and CDF officials should be given a written invitation with sufficient notice to enable them to attend. Other relevant authorities should also be notified. Local media should also be invited to cover the proceedings of the forum.

#### *Step 5: Public meeting*

1. The meeting is used to discuss the findings of the audit and to make resolutions for follow-up. The meeting should be held in a public area accessible to all community members. The social audit is likely to take the better part of the day. Arrangements should therefore be made to provide seating and tents.
2. Forum organisers should pick a suitable day and time when they are assured of attracting a majority of area residents. The public hearing should be chaired by a panel of eminent citizens, who will play an important role as moderators of the forum. Members of the local media should be invited to attend the public hearing and to report on the findings.
3. CDF officials, including the Member of Parliament, CDF managers (including Constituency Development Fund Committee and Project Committee members), district officials (including DDO, District Accountant, District Engineers, etc) and all those responsible for various aspects of the Constituency Development Fund Committee in the constituency should be invited to attend the public hearing. They should be informed in advance of the purpose of the public hearing and should be told that they will be provided with an opportunity to provide explanations and feedback on every project that is discussed.

*It should be made clear to the officials that the public hearing is not a witch-hunt or a finger-pointing exercise, but rather that discussions at the public hearing will be an opportunity for the local community to provide feedback on CDF-supported projects.*

4. The local community has the most important role to play at the public hearing. A large attendance and active participation during discussions by the local community makes the difference between a successful and an unsuccessful social audit.
5. If feasible, microphones should be set up at one end of the meeting area and every speaker should be encouraged to use the microphone when speaking. Community theatre groups and other entertainment groups may be engaged to break monotony of the public audit, which may last for up to a full day.
6. The public forum should end with resolutions and points for action. The forum organisers/social auditors should do their best to obtain commitments from the attending officials to rectify mistakes made and to improve the operations of the



fund. The social auditors should commit the MP and CDFC by making them sign a written undertaking to rectify specific problems identified during the process.

### *Step 6: Follow-up*

The first important follow-up activity is for forum organisers to prepare a brief but accurate report of the social audit findings and public forum proceedings and recommendations. The subsequent follow-up may include an official letter of protest to the relevant officials or higher authorities. It may include a number of activities to demand action on the findings of the audit. It should also include a follow up to affected projects to verify the action taken by the relevant officials.

### *Responsibilities of the social auditor*

- The social auditor should have a full understanding of CDF and how it works
- The social auditor should go to villages and locations to familiarize with the pressing concerns of the community
- Awareness about the social audit process should be created in the locations and villages
- A report of all irregularities should be compiled. It should be read out to the participants of the public forum, and their approval of the contents sought
- Any irregularities should be reported as soon as possible to the official responsible, and in writing

### *Some key principles of the social audit process*

- The purity of the social audit must be maintained at all times. It must not be politicised
- The social auditor must be impartial. He/she must not bring personal opinions, likes and dislikes into the process
- All persons have an equal right to contribute in the process irrespective of official position
- All issues raised must be supported by fact
- The officials of the CDF should provide records to the social auditors to enable informed discussion

## CHAPTER 7

### OFFENCES AND REDRESS UNDER THE CDF ACT

The CDF Act 2003 defines the following offences under the principle Act: Misappropriation of funds or assets, application of funds contrary to manner provided in the Act. The penalty is a maximum of 5 years or a fine of a maximum of Ksh 200,000.

The revised CDF Act goes further in clarifying mechanisms of dispute. All cases will be handled by the Board, in first instance, and where necessary the Minister will appoint an arbitration panel. The CDF Amendments also state that no person in the management of the fund shall be held personally liable for any lawful action taken.

#### Avenues of Redress

All communication seeking clarification or redress by the local community or social audit team should be made in writing and as far as possible accompanied by supporting information. Steps to take include:

- Use local means first

The community should first seek clarification or lodge complaints with the project committee.

- Complaints to the Member of Parliament

Members of the public have a right to demand of the CDFC and MP a report as to how CDF money has been utilised in the constituency.

- Complaints to the relevant district officials

The PC, DC, DOs and DDOs have also in the past intervened positively to rectify problems in CDF management.

If these initial complaints fail to elicit action, then it is time to take stronger measures through formal written complaints to the following agencies:



1) Board of Management of CDF (Previously the National Management Committee)

Board of Management of CDF  
Complaints Committee  
P.O. Box 46682-00100  
Tel (Parliament) 020-221291/020-2848000  
Nairobi

2) Kenya Anti-Corruption Commission (KACC), established under the Anti-Corruption and Economic Crimes Act of 2003. The KACC is authorised to investigate allegations of corruption in the CDF. Members of the public are encouraged to report suspected crimes involving the CDF to the KACC.

Kenya Anti-Corruption Commission  
P.O. Box 61130-00200  
Tel: 020-310722/2719-555

3) Kenya Police Criminal Investigation Department

Criminal cases involving fraud can be reported to the Criminal Investigation Department (CID) anti-fraud investigation department.

4) Public Procurement Complaints, Review and Appeals Board

This agency takes up cases of aggrieved tenderers in the procurement process. To qualify, one must have participated in the tender process. If dissatisfied with the process, the unsuccessful bidder must file a complaint within 14 days after award of the tender. The complaint must be in writing and must state which procurement regulation has been breached. The Appeals Board must respond to the appeal within 30 days.

Public Procurement Complaints, Review and Appeals Board  
Treasury Building 6th Floor  
P.O. Box 30007  
NAIROBI

5) Legal Action

Many communities unable to get a hearing from the concerned bodies opt to take court action. The 2007 amendments, however, seek to block the increased number of court cases. It is not clear how recent changes will impact on access to justice.

## CHAPTER 8

### CDF BEST PRACTICE

CDF is a noble initiative and has brought many benefits to communities around the country, leading to an awakening of public interest and participation in local development. CDF projects are also highly visible. There are many completed projects already in use in various parts of the country that had not witnessed government-funded projects over the previous two decades. Despite the weaknesses cited in the previous section, there have been numerous examples of CDF successes, which can inform the development of policy, legislation and regulations in this area.

#### 1. CDF Best Practice<sup>5</sup>

A CDF project can be said to be successful if it enjoys public involvement and support, is transparently managed and answers the development needs of the electorate. Some of the key characteristics of successful CDF implementation include:

- The MP does not interfere with CDFC decisions and activities
- The CDFC members are competent professionals from various fields
- There is commitment and unity among CDFC members
- There is high awareness among members of the public
- There is good coordination between members of the local communities
- There is high level of public participation through frequent, open meetings and access to CDF information and records
- The CDFC maintains sound records in accordance with the CDF implementation guidelines
- The CDFC remains open to the public and readily supplies CDF information upon request



#### 2. Best Practice in CDF Procurement

A Tender Committee, which is committed to promoting transparency in CDF procurement, will uphold the following positive practices as legally stipulated:

5. Borrowed heavily from Constituency Development Fund, Best Practices—Summary of Research Findings, Centre for Gender and Development, CCGD, 2007, Nairobi.

*Tender information:* Ensure information on tenders is available to community members through community meetings, village elders, chiefs meeting/barazas, religious forums and public notices at chief's and CDFC's office. The tender notice must indicate the date of tender opening.

*Tender register:* Ensure there is a tender register, duly signed by the bidders and available for public scrutiny.

*Tender opening:* Ensure the tender opening meeting takes place immediately after closure of bids. The meeting should be open to all interested parties, as well as members of the public. All bids should be opened and initial comments made and recorded. All bidders should confirm their participation in the tender opening meeting.

*Technical evaluation:* The technical evaluation team should be given a specific duration to complete their evaluation. Their written evaluation report should be duly signed.

*Supplier information:* The CDFC and project committees should maintain a list of all CDF contractors/suppliers and all projects of which they are beneficiaries. Supplier/Contractor information should be available to the public upon request. It should show physical location, names of all company directors and shareholders, registration of the business, past government and CDF projects undertaken, and certification by the Ministry of Public Works (if applicable). Any contractor responsible for shoddy or incomplete CDF project should not be eligible for future work.

*Important documents:* The signed contract document, work plan and Bill of Quantities for each project should be available upon request to members of the public.

*Conflict of interest:* The CDF law requires that a CDFC member declares conflict of interest if it legitimately exists. Such a declaration should be duly captured in the minutes. However, a CDFC or project committee member should not initiate a new line of business to benefit from CDF contracts, as this pushes out legitimate contractors.

### 3. Accountability Charters

An accountability charter is a written contract between the MP and his/her constituents. Civil society groups are increasingly using accountability charters as a method of committing the MP to manage CDF responsibly. In the face of a weak law accountability charters are a powerful tool that the electorate can use to commit their Member of Parliament to enforce high standards of CDF governance and to utilise CDF effectively. For more details on social charters see the CDF Social Audit Guide Resource Book.

## ANNEXES

- 1 Sample Bill of Quantities and Schedule of Materials
- 2 Sample Work Plan
- 3 Sample Completion Certificate
- 4 List of Important Tender Documents
- 5 CDF Social Audit Questionnaire
- 6 CDF Allocations



# ANNEX 1

## Sample Bill of Quantities and Schedule of Materials

ITEM	DESCRIPTION	UNIT	QTY	RATE	KSH
	<b>LENGENET HEALTH CENTRE</b>				
	<b>EXTENSIONS ON</b>				
	<b><u>SLUICE /LAUNDRY AND LABORATORY</u></b>				
	<b><u>SUB STRUCTURE</u></b>				
<b>A</b>	<b><u>FOUNDATION</u></b>				
	<b><u>CONCRETE</u></b>				
	(i) Cement	Bags	10	620	6200.00
	(ii) Sand	Tons	2	800	1600.00
	(iii) Ballast	Tons	3	1300	3900.00
<b>B.</b>	<b>FOUNDATION WALLS</b>				
	(i) 150 mm thick natural stone walling in foundation	Sm	33	400	13200.00
	(ii) Cement	Bags	3	620	1860.00
	(iii) Sand	Sand	1	800	800.00
	(iv) DPC 150mm Wide	Roll	2	1400	2800.00
<b>C</b>	<b>CONCRETE</b>				
	(i) Cement	Bags	17	620	10,540.00
	(ii) Sand	Tons	3	800	2400.00
	(iii) Ballast	Tons	2	1300	2600.00
<b>D</b>	<b>PLASTER 1:3</b>				
	(i) Cement	Bags	2	620	1240.00
	(i) Sand	Tons	1	800	800.00
	(iii) Three coats of plastic emulsion paint	Litres	4	500	500
	<b>TOTAL</b>				<b>48,460.00</b>

ITEM	DESCRIPTION	UNIT	QTY	RATE	KSH
<b>ROOFING</b>					
A	150 X 150 mm rafters	LM	75	165	12,375.00
B	150 x 150 mm tie beam	LM	35	180	6300.00
C	100 x 50 mm struts and ties	LM	38	148	5,624.00
D	50 x 50 mm purlins	LM	80	45	3600.00
E	100 x 50mm Wall plate	LM	19	180	3,420.00
F	Gauge 30 G.C.I Roofing Sheets	SM	89	305	27,145.00
<b>FLOORS FINISHES</b>					
G	Cement and sand 1:4 Paving Scredd				
	(i) B Cement	Bags	6	620	3720.00
	(ii) Sand	Tons	2	800	1600.00
<b>WALL FINISHES</b>					
	Plastering				
	(i) Cement	Bags	10	620	6200.00
	(ii) Sand	Tons	2	800	1600.00
	(iii) Lime	Bags	5	300	1500.00
	(iv) Ceiling (1.2 x 2.4m) Soft boards	NO	16	950	15,200.00
	(v) 50 x 50 mm Branderling	LM	175	72	12,600
<b>TOTAL</b>					<b>113,484.00</b>



ITEM	DESCRIPTION	UNIT	QTY	RATE	KSH
	<b>WINDOWS</b>				
A	size 1500 x 1200 mm steel windows	No	3	4250	12,750.00
	Glazing				
B	4mm clear sheet glass and glazing	SM	7	1080	7560.00
	Cills				
C	150 x 50 mm thick precast concrete (1:2:4) weathered and throated window cill	LM	6	470	2820.00
	<b>DOORS</b>				
D	Steel doors as per sample size 816 x 2050 mm complete with Irony Mongery	No.	3	9650	28,950.00
	<b>TOTAL</b>				<b>52,080.00</b>
	<b>Plus page 1</b>				<b>48,460.00</b>
	<b>Plus page 2</b>				<b>113,484.00</b>
	<b>TOTAL</b>				<b>214,024.00</b>
	<b>Plus plumbing works</b>				<b>38,524.00</b>
	<b>-Electrical works</b>				<b>32,103.00</b>
	<b>-10 % Contingencies</b>				<b>21,524.00</b>
	<b>-Labour</b>				<b>96,820.00</b>
	<b>TOTAL</b>				<b>402,995.00</b>

## SAMPLE OUTLINE SCHEDULE OF MATERIALS (for office building)

A schedule of materials is a simple listing of the specifications and cost of materials in a project. It is best used for simple projects.

ITEM	COST
1) Surface and trench excavation	
2) 150mm thick concrete in foundation	
3) 150mm thick stone walling in foundation	
4) 250mm thick parked hardcore compacted	
5) 150 thick floor slab concrete	
6) 150mm thick external stone walling	
7) 6X 1 timber framework	
8) Y10 and Y8 bars	
9) 150mm thick concrete slab	
10) 2 fabricated doors with locks	
11) 1 window with glazing	
12) 25mm thick coloured floor screen	
15) 12mm plaster to walls	
	<b>TOTAL COST</b>

## ANNEX 2

### Sample Work Plan

Name of Project	<i>Vifaranga Water Project</i>			
District	<i>Amani District</i>			
Constituency	<i>Umoja Constituency</i>			
Financial year	<i>2007/8</i>			
Amount allocated	<i>1,500,000</i>			
Date of commencement	<i>September 2007</i>			
Expected date of completion	<i>December 2007</i>			
Project details:	<i>Rehabilitation of borehole and construction of office block</i>			
Planned Activities	Required budget	Implementation Period in Weeks	Contracted Persons/ Companies	Monitoring and Evaluation
Removal of borehole	30,000.00	2 weeks	Davis and Shartliff Ltd	FSK Water committee CDFC DDC All stakeholders
Supply and installation of water pump	482,913.00	2 weeks	Davis and Shartliff Ltd	FSK Water committee CDFC DDC All stakeholders
Borehole rehabilitation	816,500.00	2 weeks	CDN Water Program	FSK Water committee CDFC DDC All stakeholders
Water tank PVC	97,400.00	2 weeks	Vifaranga Hardware Store Ltd	Water committee FSK CDFC DDC All stakeholders
Water Extraction Permit	46,575.00	2 weeks	Water Resource Management Authority, Amani District	Water committee FSK CDFC DDC
Training and supervision	223,400.00	4 weeks	Farming Systems Kenya	Water committee FSK CCF DDF
Purchase of plot 50x10ft (plot number)	160,000.00	4 weeks	John K Moses	FSK Water committee CDFC DDC All stakeholders
Construction of control house	170,370.00	4 weeks	Reliable Concrete Works	FSK Water committee CDFC DDC All stakeholders
Total	2,027,158			

## ANNEX 3

### Sample Completion Certificate

ANNEX 8R

#### CERTIFICATE OF PRACTICAL COMPLETION

<b>From: (DR) GROUP LEADER/PA/CONSULTANT</b> <b>Ref: BUSTANI HEALTH CENTRE</b> <b>Date: 22/9/2016</b>	<b>To: Chief Architect</b> <b>MOW Architectural Department</b> <b>P.O. 30260</b> <b>NAIROBI</b>
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Details of works			COMPLETION OF BUSTANI HEALTH CENTRE
WP Item Number	Description of Job		Ministry/Agency
Vote	Prov.	No	MOR&PW
		Completion of Maternity wing and extension of Maternity facility	
Name / Address of contractor			
Contract Number L.S.O. NO 805952			

Completion of Building works	
Delete (a) or (b)	
<input checked="" type="checkbox"/> (a) The contracts works	
<input type="checkbox"/> (b) The part of the works here listed	
<p>Are now complete to my satisfaction, subject to the items noted overleaf and are ready to be handed over to the Client Ministry.</p> <p>22/9/2016 Date</p> <p>Building Supervisor (MOW or Consult)</p>	

Completion of Mechanical / Electrical works	
The mechanical/electrical installations on the above works have been completed and tested to my satisfaction	
22/9/2016 Date	M/E Supervisor (MOW or Consult)

Release of Retention and Surety Bond	
Att: Job QS and Contractors Register office	
The first moiety of the retention and the surety bond may now be released.	
22/9/2016 Date	(DR) GROUP LEADER/PA/CONSULTANT

Copies: Building and M/E Supervisors  
Job QS and CRO

AL 10/77

## ANNEX 4

### List of Important Tender Documents

<b>Document</b>	<b>Availability</b>
1. Work Plan	
2. Bill of Quantities	
3. List of all tenderers who participated in the tender  The list must include  (a) Full names and description of each tenderer  (b) The tenderers postal and physical address  (c) The tenderers telephone number, fax number and email (if applicable)  (d) Tender advertisement notice	
4. All original tender documents	
5. Minutes of Tender Opening Committee	
6. Original tender opening supply register	
7. Original technical evaluation report and recommendations	
8. Original financial/commercial evaluation report/minutes	
9. Confirmed minutes of the Tender Committee approving the award of the tender	
10. Copies of notification to the successful/unsuccessful tenderers	
11. Final contract document	
12. Supplier information as contained in the supplier questionnaire (see implementation guidelines)	

# ANNEX 5 CDF Social Audit Questionnaire

PROVINCE:		DISTRICT:	
CONSTITUENCY:		LOCATION:	
PROJECT TITLE <i>(second schedule)</i>	PROJECT NUMBER	PROJECT SECTOR	
DATE OF INCEPTION	DATE OF COMPLETION		
AMOUNT ALLOCATED	2003/4	2004/5	2005/6 2006/7 2007/8
RELEVANT GOVERNMENT DEPARTMENT(S) INVOLVED			
Name and department of government official/s used for:	Preparation of BQ	Verification of construction	Completion certificate
Which is the procuring entity	Project Committee CDC		
PROJECT STATUS <sup>1</sup>			
PROJECT COSTS	Amount allocated to date	Amount spent	Balance required to complete
Observation			

<sup>1</sup> Indicate whether Complete, Pending, On Going, Extension, Just Started, any delays? If yes what has caused the delays, Not Started (Give reasons; if complete, ask for certificate of completion. What time was taken to implement the project

FOR JOINT PROJECTS	
Who is the other financier/donor?	
What amount was by other donor?	
What amount was donated by CDF?	
What is the defined phase/unit constructed by CDF?	
What is the defined phase/unit constructed by other donor?	
<b>Observations</b>	
<b>Operational issues of the Project</b> Does the project have any consequences which are not intended or anticipated in the design?	
Are there any disputes or cases of complaints regarding the project?	

<b>Project committee?</b> <i>Is there a management committee for the project in place? Give names and note key officials</i>	
<i>How was the project committee selected/appointed? Do its members hail from the community?</i>	
<i>Who are the members of the tender committee? Comments</i>	
<i>Does the committee have adequate capacity to process procurement and keep records of accounting procedures?</i>	
<i>How does the project committee involve the public? Are members of the public made aware of important aspects of the project? amount allocated, contractor etc</i>	



<b>PHYSICAL VERIFICATION</b>
<i>Are project specifications in line with the BQ specifications?</i>
<i>What was the quality of the project work? (Was the work in accordance with the expenditure incurred?)</i>
<i>How have old materials such as building blocks and roofing tiles been handled?</i>
<i>Comments</i>
<b>LABOUR</b>
<i>How many people from the community were employed in the project?</i>
<i>Has labour been paid at or above government recommended rates?</i>
<i>How were labour payments made? By whom? What a record maintained? Was there a witness?</i>
<i>How were labour opportunities advertised?</i>

<b>CONTRACTOR/SUPPLIER</b>
<i>Is it a works contract or full contract?</i>
<i>Has the contractor carried out other CDF projects in the constituency?</i>
<i>Are the directors of the contractors company linked to members of the Project committee or CDC?</i>
<i>Are the prices quoted in line with market costs?</i>
<i>Has the contractor been paid with due verification of quality of works completed?</i>
<i>Is the project committee satisfied with the performance of the contractor?</i>
<i>Was procurement handled openly and in line with CDF procedure?</i>
<b>TRANSPARENCY</b>
<i>Does the project have an accountability board? Does the board contain the necessary information?</i> <sup>3</sup>
<i>Is information and records on the project available at the CDC? Project Committee?</i>

<sup>3</sup> Full contract- Full project construction is awarded to a single contractor

Works contract- The different parts of the construction are awarded to different suppliers and contractors and the project committee oversees quality

<sup>4</sup> Project name, number, amount allocated, year of allocation, contractor name, information on previous allocations if applicable

<b>BURSARY</b>
<i>Is the list of bursary recipients for each year readily available from the CDC office? Does this list conform with the CDC bursary minutes?</i>
<i>Does the CDC have a dedicated bursary committee? If not who decides how bursaries are awarded?</i>
<i>Are institutions listed as recipients of bursaries in genuinely in existence?</i>
<i>Do the institution records confirm the receipt of the amount recorded on the bursary list?</i>
<i>Do the students whose names have been recorded on the bursary list confirm receipt of funds?</i>
<i>What criteria does the CDC use to select bursary recipients? Have they maintained that criteria?</i>
<i>Do the community members agree that the students whose names have been recorded in the CDC minutes as recipients of bursaries are truly needy students?</i>
<i>Are there names of needy eligible children who did not receive bursary? List some for inclusion in the social audit report</i>

## ANNEX 6 CDF Allocations

### CONSTITUENCIES ALLOCATIONS FOR FINANCIAL YEARS 2003/2004, 2004/2005, 2005/2006, 2006/2007 & 2007/2008

CONSTITUENCY	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
1 001 MAKADARA	6,000,000.00	22,227,573.00	28,764,684.00	39,823,243.00	40,069,212
2 002 KAMUKUNJI	6,000,000.00	21,656,627.00	28,008,210.00	38,800,223.00	39,039,874
3 003 STAREHE	6,000,000.00	21,808,619.00	28,197,039.00	39,061,810.00	39,303,077
4 004 LANGATA	6,000,000.00	22,218,788.00	28,735,319.00	39,807,498.00	40,053,371
5 005 DAGORETTI	6,000,000.00	22,134,510.00	28,626,313.00	39,656,491.00	39,901,431
6 006 WESTLANDS	6,000,000.00	21,079,433.00	27,261,656.00	37,766,009.00	37,999,272
7 007 KASARANI	6,000,000.00	23,202,173.00	30,007,249.00	41,569,523.00	41,826,279
8 008 EMBAKASI	6,000,000.00	23,545,780.00	30,451,677.00	42,185,197.00	42,445,755
9 009 CHANGAMWE	6,000,000.00	21,587,110.00	27,918,295.00	38,675,661.00	38,914,543
10 010 KISAUNI	6,000,000.00	22,289,060.00	28,826,211.00	39,933,413.00	40,180,063
11 011 LIKONI	6,000,000.00	20,750,517.00	26,836,299.00	37,176,659.00	37,406,281
12 012 MVIITA	6,000,000.00	20,294,967.00	26,247,013.00	36,360,408.00	36,584,989
13 013 MSAMBWENI	6,000,000.00	31,855,866.00	41,238,905.00	57,128,917.00	57,481,775
14 014 MATUGA	6,000,000.00	25,832,720.00	33,409,649.00	46,282,299.00	46,568,790
15 015 KINANGO	6,000,000.00	31,464,438.00	40,693,823.00	56,373,805.00	56,721,999
16 016 BAHARI	6,000,000.00	33,718,686.00	43,609,511.00	60,412,955.00	60,786,097
17 017 KALOINI	6,000,000.00	33,468,463.00	43,285,868.00	59,964,607.00	60,334,980
18 018 GANZE	6,000,000.00	28,788,762.00	37,233,051.00	51,579,543.00	51,898,126
19 019 MALINDI	6,000,000.00	29,328,716.00	37,931,439.00	52,547,030.00	52,871,589
20 020 MAGARINI	6,000,000.00	26,983,061.00	34,897,523.00	48,344,098.00	48,642,697
21 021 GARSEN	6,000,000.00	22,480,418.00	31,133,252.00	43,129,393.00	43,395,783
22 022 GALOLE	6,000,000.00	21,615,808.00	29,359,133.00	40,671,678.00	40,922,888
23 023 BURA	6,000,000.00	21,631,807.00	30,751,651.00	42,600,755.00	42,863,880
24 024 LAMU EAST	6,000,000.00	21,057,611.00	26,414,913.00	36,593,003.00	36,819,020
25 025 LAMU WEST	6,000,000.00	24,686,378.00	29,436,114.00	40,778,321.00	41,030,189
26 026 TAVETA	6,000,000.00	22,474,175.00	29,065,642.00	40,266,099.00	40,513,798
27 027 WUNDANYI	6,000,000.00	22,973,937.00	29,712,044.00	41,160,571.00	41,414,801
28 028 MWATATE	6,000,000.00	22,859,118.00	29,563,534.00	40,954,838.00	41,207,797
29 029 VOI	6,000,000.00	24,238,025.00	31,347,040.00	43,425,558.00	43,693,777
30 030 DUJIS	6,000,000.00	25,356,544.00	32,793,754.00	45,429,714.00	45,710,312
31 031 LAGDERA	6,000,000.00	24,368,363.00	31,515,621.00	43,659,095.00	43,928,757
32 032 FAFI	6,000,000.00	22,507,333.00	29,108,529.00	40,324,512.00	40,573,578
33 033 IJARA	6,000,000.00	21,939,166.00	28,373,651.00	39,306,474.00	39,549,252
34 034 WAJIR NORTH	6,000,000.00	23,850,698.00	30,846,064.00	42,731,547.00	42,995,479
35 035 WAJIR WEST	6,000,000.00	23,914,006.00	30,927,947.00	42,844,981.00	43,109,615
36 036 WAJIR EAST	6,000,000.00	25,554,011.00	33,049,162.00	45,783,535.00	46,066,318
37 037 WAJIR SOUTH	6,000,000.00	24,788,737.00	32,059,341.00	44,412,319.00	44,686,633
38 038 MANDERA WEST	6,000,000.00	24,072,288.00	31,132,673.00	43,128,591.00	43,394,976
39 039 MANDERA CENTRAL	6,000,000.00	25,673,699.00	33,203,929.00	45,997,936.00	46,282,043
40 040 MANDERA EAST	6,000,000.00	24,530,827.00	31,725,756.00	43,950,198.00	44,221,658



41	041 MOYALE	6,000,000.00	22,779,222.00	29,460,196.00	40,811,682.00	41,063,756
42	042 NORTH HORR	6,000,000.00	22,136,837.00	28,629,323.00	39,660,660.00	39,905,626
43	043 SAKU	6,000,000.00	21,280,617.00	27,521,871.00	38,126,490.00	38,361,979
44	044 LAISAMIS	6,000,000.00	21,160,334.00	27,366,295.00	37,910,968.00	38,145,126
45	045 ISIOLO NORTH	6,000,000.00	23,098,805.00	29,873,550.00	41,384,308.00	41,639,920
46	046 ISIOLO SOUTH	6,000,000.00	20,695,203.00	26,764,686.00	37,077,548.00	37,306,559
47	047 IGEMBE	6,000,000.00	29,810,236.00	38,554,246.00	53,409,816.00	53,739,703
48	048 NTONYIRI	6,000,000.00	25,476,262.00	32,948,600.00	45,644,223.00	45,926,146
49	049 TIGANIA WEST	6,000,000.00	26,462,130.00	34,223,740.00	47,410,696.00	47,703,529
50	050 TIGANIA EAST	6,000,000.00	26,991,060.00	34,907,869.00	48,358,431.00	48,657,119
51	051 NORTH IMENTI	6,000,000.00	28,744,668.00	37,176,020.00	51,500,536.00	51,818,631
52	052 CENTRAL IMENTI	6,000,000.00	25,001,083.00	32,333,993.00	44,792,800.00	45,069,464
53	053 SOUTH IMENTI	6,000,000.00	26,120,402.00	33,374,216.00	46,798,391.00	47,087,443
54	054 NITHI	6,000,000.00	31,196,461.00	40,347,216.00	55,893,645.00	56,238,873
55	055 THARAKA	6,000,000.00	25,805,893.00	33,374,950.00	46,234,854.00	46,520,425
56	056 MANYATTA	6,000,000.00	26,780,152.00	34,635,076.00	47,980,526.00	48,276,879
57	057 RUNYENJES	6,000,000.00	27,199,336.00	35,177,256.00	48,731,617.00	49,032,610
58	058 GACHOKA	6,000,000.00	25,370,807.00	32,812,203.00	45,455,271.00	45,736,026
59	059 SIAKAGO	6,000,000.00	24,477,127.00	31,656,299.00	43,853,979.00	44,124,844
60	060 MWINGI NORTH	6,000,000.00	29,604,205.00	38,287,761.00	53,040,650.00	53,368,257
61	061 MWINGI SOUTH	6,000,000.00	28,032,436.00	36,254,804.00	50,224,362.00	50,534,574
62	062 KITUI WEST	6,000,000.00	28,970,210.00	37,467,740.00	51,904,661.00	52,225,252
63	063 KITUI CENTRAL	6,000,000.00	30,922,240.00	39,922,533.00	55,402,298.00	55,744,491
64	064 MUTITO	6,000,000.00	25,636,443.00	33,155,782.00	45,931,236.00	46,214,931
65	065 KITUI SOUTH	6,000,000.00	28,278,659.00	36,573,274.00	50,865,543.00	50,978,480
66	066 MASINGA	6,000,000.00	26,228,491.00	33,921,547.00	46,992,063.00	47,282,311
67	067 YATTA	6,000,000.00	27,225,089.00	35,210,567.00	48,777,763.00	49,079,040
68	068 KANGUNDO	6,000,000.00	30,429,306.00	39,354,963.00	54,519,061.00	54,855,800
69	069 KATHIANI	6,000,000.00	27,515,309.00	35,585,942.00	49,297,777.00	49,602,266
70	070 MACHAKOS TOWN	6,000,000.00	21,873,968.00	28,289,322.00	39,189,652.00	39,431,708
71	071 MWALA	6,000,000.00	29,121,124.00	37,682,935.00	52,175,068.00	52,497,329
72	072 MBOONI	6,000,000.00	30,497,983.00	39,443,791.00	54,642,117.00	54,979,615
73	073 KILOME	6,000,000.00	24,550,291.00	31,750,932.00	43,985,075.00	44,256,750
74	074 KAITI	6,000,000.00	26,811,466.00	34,675,578.00	48,036,635.00	48,333,334
75	075 MAKUENI	6,000,000.00	32,706,674.00	42,300,555.00	58,599,637.00	58,961,580
76	076 KIBWEZI	6,000,000.00	29,980,271.00	38,774,172.00	53,714,482.00	54,046,252
77	077 KINANGOP	6,000,000.00	24,895,921.00	32,197,975.00	44,604,371.00	44,879,871
78	078 KIPPIRI	6,000,000.00	22,624,113.00	29,259,575.00	40,533,758.00	40,784,116
79	079 OL'KALOU	6,000,000.00	24,420,059.00	31,582,486.00	43,751,724.00	44,021,958
80	080 NDIRAGWA	6,000,000.00	21,753,260.00	28,133,197.00	38,973,369.00	39,214,089
81	081 TETU	6,000,000.00	22,180,736.00	28,686,102.00	39,739,318.00	39,984,769
82	082 KIENI	6,000,000.00	23,739,238.00	30,701,899.00	42,531,834.00	42,794,533
83	083 MATHIRA	6,000,000.00	23,261,815.00	30,084,391.00	41,676,390.00	41,933,805

CDF allocations page 2

84 084 OTHAYA	6,000,000.00	21,977,534.00	28,423,277.00	39,375,221.00	39,618,423
85 085 MUKURWEINI	6,000,000.00	22,339,747.00	28,891,770.00	40,024,233.00	40,271,444
86 086 NYERI TOWN	6,000,000.00	20,641,824.00	26,695,644.00	36,981,903.00	37,210,323
87 087 MWEA	6,000,000.00	25,127,316.00	32,497,266.00	45,018,984.00	45,297,045
88 088 GICHUGU	6,000,000.00	23,659,733.00	30,599,066.00	42,389,376.00	42,651,195
89 089 NDIA	6,000,000.00	22,574,556.00	29,195,477.00	40,444,963.00	40,694,772
90 090 KERUGOYA KUTUS	6,000,000.00	23,003,788.00	29,750,654.00	41,214,058.00	41,468,618
91 091 KANGEMA	6,000,000.00	21,531,327.00	28,664,574.00	39,709,494.00	39,954,760
92 092 MATHIOYA	6,000,000.00	22,806,732.00	28,903,357.00	40,040,284.00	40,287,594
93 093 KIHARU	6,000,000.00	24,570,582.00	31,777,176.00	44,021,432.00	44,293,332
94 094 KIGUMO	6,000,000.00	23,290,203.00	30,121,109.00	41,727,255.00	41,984,985
95 095 MARAGWA	6,000,000.00	23,421,802.00	30,291,321.00	41,963,053.00	42,222,239
96 096 KANDARA	6,000,000.00	25,144,192.00	32,519,095.00	45,049,223.00	45,327,471
97 097 GATANGA	6,000,000.00	25,483,286.00	32,957,684.00	45,656,809.00	45,938,809
98 098 GATUNDU SOUTH	6,000,000.00	23,082,611.00	29,852,605.00	41,355,292.00	41,610,725
99 099 GATUNDU NORTH	6,000,000.00	23,246,109.00	30,064,077.00	41,648,248.00	41,905,489
100 100 JUJA	6,000,000.00	28,776,276.00	37,216,901.00	51,557,170.00	51,875,614
101 101 GITHUNGURI	6,000,000.00	22,840,485.00	29,539,435.00	40,921,453.00	41,174,205
102 102 KIAMBAA	6,000,000.00	23,071,782.00	29,838,599.00	41,335,890.00	41,591,202
103 103 KABETE	6,000,000.00	22,716,105.00	29,378,560.00	40,898,590.00	40,949,966
104 104 LIMURU	6,000,000.00	21,986,118.00	28,434,380.00	39,390,603.00	39,633,900
105 105 LARI	6,000,000.00	22,651,353.00	29,651,353.00	41,076,495.00	41,330,205
106 106 TURKANA NORTH	6,000,000.00	28,865,253.00	37,331,986.00	51,716,600.00	52,036,029
107 107 TURKANA CENTRAL	6,000,000.00	28,993,838.00	37,498,301.00	51,946,998.00	52,267,850
108 108 TURKANA SOUTH	6,000,000.00	23,262,923.00	30,085,825.00	41,678,375.00	41,935,803
109 109 KACHELIBA	6,000,000.00	22,412,671.00	28,986,092.00	40,154,899.00	40,402,916
110 110 KAPENGURIA	6,000,000.00	26,292,036.00	34,003,737.00	47,105,923.00	47,396,874
111 111 SIGOR	6,000,000.00	25,695,469.00	33,232,126.00	46,036,997.00	46,321,346
112 112 SAMBURU WEST	6,000,000.00	24,540,020.00	31,737,646.00	43,966,670.00	44,238,232
113 113 SAMBURU EAST	6,000,000.00	21,004,756.00	27,165,068.00	37,632,204.00	37,864,640
114 114 KWANZA	6,000,000.00	27,099,218.00	35,047,763.00	48,552,228.00	48,852,112
115 115 SABOTI	6,000,000.00	31,456,201.00	40,638,168.00	56,359,045.00	56,707,149
116 116 CHERANGANY	6,000,000.00	26,357,956.00	34,089,000.00	47,224,038.00	47,515,719
117 117 ELDORET NORTH	6,000,000.00	33,542,667.00	43,381,844.00	60,097,565.00	60,468,759
118 118 ELDORET EAST	6,000,000.00	26,395,954.00	34,138,147.00	47,292,122.00	47,584,224
119 119 ELDORET SOUTH	6,000,000.00	28,006,617.00	36,221,409.00	50,178,099.00	50,488,026
120 120 MARAKWET EAST	6,000,000.00	22,316,845.00	28,862,149.00	39,983,198.00	40,230,155
121 121 MARAKWET WEST	6,000,000.00	22,731,420.00	29,398,368.00	40,726,031.00	40,977,576
122 122 KEIYO NORTH	6,000,000.00	21,921,074.00	28,350,251.00	39,274,057.00	39,516,634
123 123 KEIYO SOUTH	6,000,000.00	22,907,468.00	29,626,071.00	41,041,472.00	41,294,985
124 124 MOSOP	6,000,000.00	24,906,919.00	32,212,200.00	44,624,078.00	44,899,700
125 125 ALDAI	6,000,000.00	25,646,949.00	33,169,369.00	45,950,059.00	46,233,871
126 126 EMGWEN	6,000,000.00	26,905,330.00	34,796,984.00	48,204,820.00	48,502,559



127	127 TINDERET	6,000,000.00	28,247,546.00	36,533,033.00	50,609,796.00	50,922,389
128	128 BARINGO EAST	6,000,000.00	23,092,860.00	29,865,861.00	41,373,656.00	41,629,202
129	129 BARINGO NORTH	6,000,000.00	23,026,493.00	29,780,021.00	41,254,740.00	41,509,551
130	130 BARINGO CENTRAL	6,000,000.00	24,525,206.00	31,718,485.00	43,940,126.00	44,211,524
131	131 MOGOTIO	6,000,000.00	21,939,078.00	28,373,538.00	39,306,317.00	39,549,094
132	132 EL DAMA RAVINE	6,000,000.00	23,862,355.00	30,861,141.00	42,725,433.00	43,016,495
133	133 LAIKIPIA WEST	6,000,000.00	27,496,020.00	35,560,994.00	49,263,215.00	49,567,490
134	134 LAIKIPIA EAST	6,000,000.00	24,935,033.00	32,248,563.00	44,674,452.00	44,950,385
135	135 NAIKASHA	6,000,000.00	28,609,510.00	37,001,203.00	51,258,360.00	51,574,959
136	136 NAKURU TOWN	6,000,000.00	22,015,591.00	28,472,501.00	39,443,413.00	39,687,036
137	137 KURESOI	6,000,000.00	26,824,592.00	34,692,555.00	48,060,153.00	48,356,998
138	138 MOLO	6,000,000.00	29,398,658.00	38,021,902.00	52,672,351.00	52,997,683
139	139 RONGAI	6,000,000.00	25,474,641.00	32,946,503.00	45,641,318.00	45,923,223
140	140 SUBUKIA	6,000,000.00	24,700,873.00	31,945,696.00	44,254,886.00	44,528,227
141	141 KILGORIS	6,000,000.00	29,262,618.00	37,845,947.00	52,428,597.00	52,752,423
142	142 NAROK NORTH	6,000,000.00	27,208,837.00	35,189,546.00	48,748,642.00	49,049,740
143	143 NAROK SOUTH	6,000,000.00	29,785,128.00	38,521,771.00	53,364,827.00	53,694,437
144	144 KAJIADO NORTH	6,000,000.00	26,876,060.00	34,759,126.00	48,152,375.00	48,449,790
145	145 KAJIADO CENTRAL	6,000,000.00	23,658,964.00	30,598,071.00	42,387,999.00	42,649,810
146	146 KAJIADO SOUTH	6,000,000.00	25,261,292.00	32,670,553.00	45,259,041.00	45,538,585
147	147 BOMET	6,000,000.00	28,518,806.00	36,883,886.00	51,095,838.00	51,411,433
148	148 CHEPALUNGU	6,000,000.00	26,122,566.00	33,784,542.00	46,802,268.00	47,091,344
149	149 SOTIK	6,000,000.00	26,150,274.00	33,820,380.00	46,851,915.00	47,141,297
150	150 KONOI	6,000,000.00	26,180,813.00	33,859,880.00	46,906,634.00	47,196,354
151	151 BURET	6,000,000.00	25,503,672.00	32,984,053.00	45,693,337.00	45,975,563
152	152 BELGUT	6,000,000.00	27,326,457.00	35,341,677.00	48,959,392.00	49,261,791
153	153 AINAMOI	6,000,000.00	25,272,154.00	32,684,603.00	45,278,504.00	45,558,168
154	154 KIPKELION	6,000,000.00	27,382,404.00	35,414,041.00	49,059,639.00	49,362,657
155	155 MALAVA	6,000,000.00	30,195,667.00	39,052,770.00	54,100,429.00	54,434,581
156	156 LUGARI	6,000,000.00	30,141,721.00	38,982,994.00	54,003,767.00	54,337,323
157	157 MUMIAS	6,000,000.00	29,769,752.00	38,501,883.00	53,337,276.00	53,666,715
158	158 MATUNGU	6,000,000.00	25,924,322.00	33,528,129.00	46,447,054.00	46,733,936
159	159 LURAMBI	6,000,000.00	32,932,606.00	42,592,780.00	59,004,461.00	59,368,904
160	160 SHINYALU	6,000,000.00	28,479,715.00	36,833,324.00	51,025,794.00	51,340,957
161	161 IKOLOMANI	6,000,000.00	26,059,334.00	33,702,757.00	46,688,970.00	46,977,346
162	162 BUTERE	6,000,000.00	26,546,415.00	34,332,757.00	47,561,718.00	47,855,485
163	163 KHWISERO	6,000,000.00	25,166,239.00	32,547,610.00	45,088,727.00	45,367,219
164	164 EMUHAYA	6,000,000.00	29,019,962.00	37,532,090.00	51,993,806.00	52,314,947
165	165 SABATIA	6,000,000.00	26,436,278.00	34,190,303.00	47,364,375.00	47,656,923
166	166 VIHIGA	6,000,000.00	24,244,366.00	31,355,242.00	43,436,919.00	43,705,209
167	167 HAMISI	6,000,000.00	27,413,952.00	35,454,845.00	49,116,165.00	49,419,533
168	168 MT ELGON	6,000,000.00	26,893,605.00	34,781,819.00	48,183,812.00	48,481,420
169	169 KIMILILI	6,000,000.00	32,849,296.00	42,485,025.00	58,855,187.00	59,218,708

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170	170 WEBUYE	6,000,000.00	29,407,051.00	38,032,759.00	52,687,390.00	53,012,816
171	171 SIRISIA	6,000,000.00	29,804,871.00	38,547,307.00	53,400,202.00	53,730,030
172	172 KANDUYI	6,000,000.00	28,908,557.00	37,387,996.00	51,794,191.00	52,114,099
173	173 BUMULA	6,000,000.00	26,162,838.00	33,836,630.00	46,874,427.00	47,163,948
174	174 AMAGORO	6,000,000.00	28,361,188.00	36,680,019.00	50,813,419.00	51,127,270
175	175 NAMBALE	6,000,000.00	29,289,890.00	37,881,220.00	52,477,462.00	52,801,591
176	176 BUTULA	6,000,000.00	26,170,935.00	33,847,103.00	46,888,935.00	47,178,545
177	177 FUNYULA	6,000,000.00	24,691,353.00	31,933,383.00	44,237,827.00	44,511,064
178	178 BUDALANGI	6,000,000.00	23,202,015.00	30,007,045.00	41,569,241.00	41,825,994
179	179 UGENYA	6,000,000.00	29,933,250.00	38,713,355.00	53,630,232.00	53,961,480
180	180 ALEGO	6,000,000.00	30,490,081.00	39,433,571.00	54,627,958.00	54,965,369
181	181 GEM	6,000,000.00	28,696,380.00	37,113,562.00	51,414,013.00	51,731,573
182	182 BONDO	6,000,000.00	27,843,769.00	36,010,779.00	49,886,310.00	50,194,434
183	183 RARIEDA	6,000,000.00	27,635,884.00	35,741,897.00	49,515,823.00	49,819,646
184	184 KISUMU TOWN EAST	6,000,000.00	20,620,405.00	29,193,227.00	40,441,846.00	40,691,636
185	185 KISUMU TOWN WEST	6,000,000.00	23,389,766.00	27,942,234.00	38,708,825.00	38,947,912
186	186 KISUMU RURAL	6,000,000.00	27,977,806.00	36,184,146.00	50,126,477.00	50,436,085
187	187 NYANDO	6,000,000.00	26,538,709.00	34,322,789.00	47,547,910.00	47,841,591
188	188 MUHORONI	6,000,000.00	26,627,384.00	34,437,483.00	47,706,798.00	48,001,460
189	189 NYAKACH	6,000,000.00	26,538,416.00	34,322,410.00	47,547,385.00	47,841,063
190	190 KASIPUL KABONDO	6,000,000.00	31,933,179.00	41,300,101.00	57,213,692.00	57,567,074
191	191 KARACHUONYO	6,000,000.00	28,345,678.00	36,659,957.00	50,785,627.00	51,099,306
192	192 RANGWE	6,000,000.00	29,911,496.00	38,685,218.00	53,591,252.00	53,922,260
193	193 NDHIWA	6,000,000.00	28,829,539.00	37,285,793.00	51,652,607.00	51,971,641
194	194 RONGO	6,000,000.00	26,602,508.00	34,405,308.00	47,662,225.00	47,956,612
195	195 MIGORI	6,000,000.00	26,121,768.00	33,783,510.00	46,800,838.00	47,089,905
196	196 URIRI	6,000,000.00	23,808,988.00	30,792,116.00	42,656,812.00	42,920,283
197	197 NYATIKE	6,000,000.00	24,765,590.00	32,029,403.00	44,370,846.00	44,644,904
198	198 MBITA	6,000,000.00	24,973,865.00	32,298,790.00	44,744,032.00	45,020,395
199	199 GWASSI	6,000,000.00	24,400,841.00	31,557,629.00	43,717,290.00	43,987,311
200	200 KURIA	6,000,000.00	31,187,388.00	40,335,481.00	55,877,389.00	56,222,517
201	201 BONCHARI	6,000,000.00	25,769,993.00	33,328,517.00	46,170,529.00	46,455,703
202	202 SOUTH MUGIRANGO	6,000,000.00	27,111,245.00	35,063,319.00	48,573,778.00	48,873,795
203	203 BOMACHOGE	6,000,000.00	29,907,301.00	38,679,792.00	53,583,736.00	53,914,698
204	204 BOBASI	6,000,000.00	29,435,537.00	38,069,602.00	52,738,430.00	53,064,171
205	205 NYARIBARI MASABA	6,000,000.00	25,546,597.00	33,039,573.00	45,770,250.00	46,052,951
206	206 NYARIBARI CHACHE	6,000,000.00	25,683,659.00	33,216,851.00	46,015,836.00	46,300,055
207	207 KITUTU CHACHE	6,000,000.00	31,127,003.00	40,257,378.00	55,769,191.00	56,113,651
208	208 KITUTU MASABA	6,000,000.00	30,314,779.00	39,206,832.00	54,313,853.00	54,649,324
209	209 WEST MUGIRANGO	6,000,000.00	24,406,648.00	36,738,818.00	50,894,873.00	51,209,227
210	210 N. MUGIRANGO BORABU	6,000,000.00	32,634,680.00	42,207,437.00	58,470,639.00	58,831,785
<b>TOTAL</b>		<b>1,260,000,000.00</b>	<b>5,431,999,997.00</b>	<b>7,028,619,994.00</b>	<b>9,736,860,002.00</b>	<b>9,797,000,000</b>
<b>KSHA</b>						





# THE **CDF** SOCIAL AUDIT GUIDE

## A Handbook for Communities

The Constituency Development Fund (CDF) was introduced in Kenya in 2003 as a home-grown initiative to address inequalities in development around the country. Since it was introduced, numerous CDF projects have come up throughout the country. We hope this handbook will assist all who use it to effectively track CDF expenditure in their local area.

This handbook is intended for the training of groups and individuals with an interest in monitoring CDF expenditure. The handbook is designed to assist the user understand the way CDF works, and how to participate effectively in the various stages of the CDF project cycle. It also discusses how members of the public can effectively monitor CDF expenditure through a social audit.

In this handbook, we will draw on the social audit model of the Mazdoor Kisan Shakti Sangathan (MKSS)—a peasants' and workers' union in India—which pioneered a simple but highly effective method for conducting social audits through public forums. This handbook has benefited from input from the International Budget Program, which boasts wide experience in public expenditure tracking from different parts of the world. This handbook was designed based on the input of local civil society organisations and CDF institutions around the country.



Open Society Initiative for East Africa

The building of vibrant and tolerant democracies in East Africa—with governments that are accountable to a nation's people—is a priority for the Open Society Initiative for East Africa (OSIEA).

OSIEA supports and promotes public participation in democratic governance, the rule of law, and respect for human rights in Kenya by awarding grants, developing programs, and bringing together diverse civil society leaders and groups.

[www.osiea.org](http://www.osiea.org)