

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

PARLIAMENT OF KENYA LIBRARY

*Paper laid  
for the Hon.  
James Kamau  
on Tuesday 24/11/15  
JES*

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
KASIPUL KABONDO CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014





# REPUBLIC OF KENYA

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



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KASIPUL KABONDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kasipul Kabondo Constituency set out on pages 4 to 25, which comprise the statement of assets and liabilities as at 30 June 2014, and statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

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

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **Use of Emergency Reserve Funds**

A review of the application of the emergency reserve funds revealed that Kshs.1,542,339 had been used in the purchase of furniture and equipment, construction of a surgical ward and purchase of fuel for Kshs.657,339, Kshs.650,000 and Kshs.235,000 respectively. However, these procurements did not meet the thresholds for use of funds as per Section 12 (3) of the Constituencies Development Fund Act, 2013.

#### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013.

#### **Other Matter**

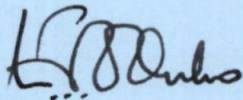
##### **1. Delay in Implementation of Projects**

In the year 2012/13, the Constituency Development Fund allocated Kshs.5,000,000 as matching fund to the rural electrification programme. However the funds had not been put to use by 30 June 2014. Management indicated that the area Member of Parliament had been pursuing the Rural Electrification Authority for approval of the matching fund to no avail. When the matter was raised during the audit, the committee hurriedly sought approval from the Board to use the funds to install solar lights in market areas where the same had been provided by the County Government. However appropriate procedures as required by the Constituencies Development Fund Act of identifying projects to be funded by the Fund were not followed.

##### **2. Stalled Construction of Nyamwaga Bridge**

During the audit it was observed that Kshs.4,194,300 had been allocated for the construction of Nyamwaga Bridge. These funds had been set aside in the years 2009/2010, 2010/2011 and 2011/2012. As at the time of the audit in November 2014, no work had commenced.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

**05 October 2015**

30<sup>TH</sup> SEPTEMBER 2014



RECEIVED  
23 JUN 2015

23 JUN 2015

P.O. BOX 1198 - 101

---

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO**

**REPORTS AND FINANCIAL STATEMENTS**

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

---

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

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

---

	Page
Table of Content	
<b>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....</b>	<b>3</b>
<b>II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES .....</b>	<b>5</b>
<b>III. STATEMENT OF RECEIPTS AND PAYMENTS .....</b>	<b>6</b>
<b>IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....</b>	<b>7</b>
<b>V. STATEMENT OF CASH FLOW.....</b>	<b>8</b>
<b>VI. SUMMARY STATEMENT OF APPROPRIATION.....</b>	<b>9</b>
<b>VII. SIGNIFICANT ACCOUNTING POLICIES .....</b>	<b>10</b>
<b>VIII. NOTES TO THE FINANCIAL STATEMENTS .....</b>	<b>12</b>

**CONSTITUENCIES DEVELOPMENT FUND - KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Eunice Irene Awuor</b>
3.	District Accountant	<b>George Odhiambo Ondiwo</b>

**(d) Fiduciary Oversight Arrangements**

*List of gazetted CDFC*

No.	Name	Designation
1.	Walter Ochieng Aoko	Chairman
2.	Fund Account Manager	Ex-Officio Member
3.	Deputy County Commissioner	National Government Official (Member)
4.	Kepha Ouma Malaki	Member
5.	Gabriel Odongo Owidi	Member
6.	Eunice Akinyi Ogelo	Member
7.	Dorine Aoko Odhiambo	Member
8.	Emelda Amollo Nyambok	Member
9.	Chripine Opiyo Ogeta	Member
10.	George Odhiambo Onuonga	Member

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 264-40222 Oyugis  
CDF Office Building  
Kisii Ahero Road  
Oyugis, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

E-mail: [cdfkasipulkabondo@cdf.go.ke](mailto:cdfkasipulkabondo@cdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) Entity Bankers**

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

Bank Name: Kenya Commercial Bank  
Branch: Oyugis  
Account Name: Kasipul Kabondo CDF  
Account Number: 1102055948  
Address: 476 - 40202, KISII

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

# CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

### II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kasipul Kabondo *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Kasipul Kabondo *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Kasipul Kabondo *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kasipul Kabondo *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

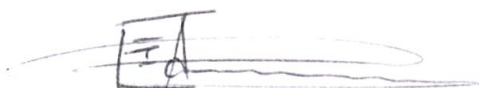
The Fund Account Manager in charge of the Kasipul Kabondo *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

#### Approval of the financial statements

The Kasipul Kabondo *CDF* financial statements were approved and signed on \_\_\_\_\_ 2014.



**Walter Aoko**  
Chairman - CDFC



**Eunice Irene Awuor**  
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY

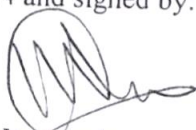
Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	51,183,704	109,805,994
<b>TOTAL RECEIPTS</b>		<b>51,183,704</b>	<b>109,805,994</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	322,300	622,000
Use of goods and services	3	1,802,172	3,382,608
Committee meeting allowances	4	1,575,021	2,667,000
Transfers to Other Government Units	5&13	29,410,000	42,792,857
Other grants and transfers	6&14	15,007,243	66,485,888
Social Security Benefits	7	5,300	11,200
Acquisition of Assets	8	706,874	999,973
Other Payments			
<b>TOTAL PAYMENTS</b>		<b>48,828,910</b>	<b>116,961,526</b>
<b>SURPLUS/DEFICIT</b>		<b>2,354,794</b>	<b>(7,155,532)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kasipul Kabondo CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:



Walter Aoko  
Chairman - CDFC




Eunice Irene Awuor  
Fund Account Manager

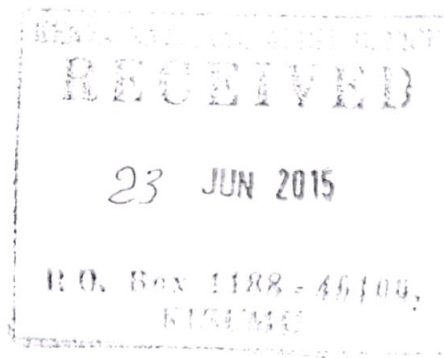
**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**


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

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	9	9,890,311	7,535,518
Outstanding Imprests	10	34,450	699,450
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,924,761</b>	<b>8,234,968</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July ....	11	7,569,968	15,390,500
Surplus/Deficit for the year ( from stm of receipt & expenditure		2,354,794	(7,155,532)
<b>NET LIABILITIES</b>		<b>9,924,762</b>	<b>8,234,968</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kasipul Kabondo CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
**Walter Aoko**  
**Chairman - CDFC**



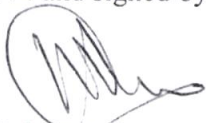
  
**Eunice Irene Awuor**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**V. STATEMENT OF CASH FLOWS AS AT 30<sup>TH</sup> JUNE, 2014**

	Note	2013 - 2014 Kshs	2012 - 2013 Kshs
<b>Receipts for operating Activities (a)</b>			
Transfers from Other Government Entities	1	51,183,704	109,805,994
<b>TOTAL RECEIPTS</b>		<b>51,183,704</b>	<b>109,805,994</b>
<b>Payments for operating expenses (b)</b>			
Compensation of Employees	2	322,300	622,000
Use of goods and services	3	1,802,172	3,382,608
Committee Expenses	4	1,575,021	2,667,000
Transfers to Other Government Units	5&13	29,410,000	42,792,857
Other grants and transfers	6&14	15,007,243	66,485,888
Social Security Benefits	7	5,300	11,200
<b>TOTAL PAYMENTS</b>		<b>48,122,036</b>	<b>116,961,553</b>
<b>Net cash flow from operating activities (c = a - b)</b>		<b>3,061,667</b>	<b>(7,155,559)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES (d)</b>			
Acquisition of Assets	8	706,874	999,973
<b>Net cash flows from Investing Activities</b>		<b>(706,874)</b>	<b>(999,973)</b>
<b>NET INCREASE/( DECREASE)IN CASH AND CASH EQUIVALENT (e= c+d)</b>			
		2,354,793	(8,155,532)
<b>Cash and cash equivalent at BEGINNING of the year (f)</b>	11	7,569,968	15,390,500
<b>Cash and cash equivalent at END of the year (g=e+f)</b>		<b>9,924,761</b>	<b>7,234,968</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kasipul Kabondo CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:



**Walter Aoko**  
**Chairman - CDFC**



**Eunice Irene Awuor**  
**Fund Account Manager**

CONSTITUENCIES DEVELOPMENT FUND - KASIPUL KABONDO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

VI: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,339,572		1,339,572	322,300	1,017,272	24%
Use of goods and services	2,200,000		2,200,000	1,802,172	397,828	82%
Committee Members Expenses	2,200,000		2,200,000	1,575,021	624,979	72%
Transfers to Other Government Units	29,410,000		29,410,000	29,410,000	-	100%
Other grants and transfers	15,007,243		15,007,243	15,007,243	-	100%
Social Security Benefits	5,300		5,300	5,300	-	100%
Acquisition of Assets	706,874		706,874	706,874	-	100%
Other Payments	-	-	-	-	-	0%
<b>TOTALS</b>	<b>50,868,989</b>		<b>50,868,989</b>	<b>48,828,910</b>	<b>2,040,079</b>	<b>578%</b>

The Kasipul Kabondo CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:



Walter Aoko  
Chairman - CDFC



Eunice Irene Awuor  
Fund Account Manager

## VII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

### b) **Recognition of revenue and expenses**

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

### c) **In-kind contributions**

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### d) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

## CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

e) **Receivables and payables**

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

f) **Budget**

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

g) **Comparative figures**

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

h) **Subsequent events**

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

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

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Normal Allocation	AIE NO. A 654266		51,176,204
	AIE NO. A 654103		41,186,933
	AIE NO. A711848	51,176,204	
	Direct Deposit- Bursary Refund	7,500	
Conditional grants	AIE NO. A 649416		17,442,857
<b>Total</b>		<b>51,183,704</b>	<b>109,805,994</b>

2. COMPENSATION OF EMPLOYEES

Basic wages of contractual employees	322,300	622,000
<b>Total</b>	<b>322,300</b>	<b>622,000</b>

3. USE OF GOODS AND SERVICES

Utilities, supplies and services	499,000	
Office rent	-	
Communication, supplies and services	33,860	153,000
Domestic travel and subsistence	-	75,000
Printing, advertising and information supplies & services	84,844	111,000
Rentals of produced assets	-	
Training expenses	-	1,205,000
Hospitality supplies and services	-	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	-	143,075
Fuel ,oil & lubricants	384,350	678,600
Other operating expenses	-	
Bank Service Commission and Charges	170,724	
Security Operations	180,960	342,800
Routine maintenance – vehicles and other transport equipment	448,435	674,133
Routine maintenance – other assets	-	
<b>Total</b>	<b>1,802,172</b>	<b>3,382,608</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**4. COMMITTEE EXPENSES**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Other committee expenses	159,021	312,000
Committee allowance	1,416,000	2,355,000
<b>TOTAL</b>	<b>1,575,021</b>	<b>2,667,000</b>

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Transfers to Primary schools	10,050,000	23,542,857
Transfers to Secondary schools	15,160,000	8,800,000
Transfers to Tertiary institutions	800,000	1,500,000
Transfers to Health institutions	3,400,000	8,950,000
<b>TOTAL</b>	<b>29,410,000</b>	<b>42,792,857</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

Bursary -Secondary		3,100,109
Bursary -Tertiary	7,500	8,218,000
Bursary-Special schools		100,000
Mocks & CAT		
Water	3,111,600	7,950,000
Food Security		
Electricity		
Security		
Roads and Bridges	5,778,800	24,451,589
Sports	600,000	4,000,000
Environment	600,000	200,000
Provincial Administration	1,700,000	4,300,000
Cultural Projects	600,000	5,100,000
Agriculture	0	4,000,000
<b>Emergency Projects</b>	<b>2,609,343</b>	<b>5,066,190</b>
<b>Total</b>	<b>15,007,243</b>	<b>66,485,888</b>

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

7. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	5,300	11,200
<b>Total</b>	<b>5,300</b>	<b>11,200</b>

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		
Purchase of Buildings		0
Construction of Buildings		0
Refurbishment of Buildings		589,703
Purchase of Office furniture and fittings	221,389.00	183,870
Purchase of computers ,printers and other IT equipments	241,150.00	226,400
Purchase of photocopier	214,600.00	0
Purchase of other office equipments	29,735.00	0
Purchase of soft ware		0
Acquisition of Land		0
<b>Total</b>	<b>706,874</b>	<b>999,973</b>

9. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency		
Kenya Commercial Bank, Oyugis Branch A/C no.1102055948	9,890,311	7,535,518
<b>Total</b>	<b>9,890,311</b>	<b>7,535,518</b>

10. OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Michael Koech	34,450.00	0	34,450.00
<b>Total</b>			<b>34,450.00</b>

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

11. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	7,535,518	15,390,500
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	34,450	0
Receivables	0	0
Payables	0	0
<b>Total</b>	<b>7,569,968</b>	<b>15,390,500</b>

**CONSTITUENCIES DEVELOPMENT FUND - KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**12. OTHER IMPORTANT DISCLOSURES**

**12.1 FIXED ASSETS REGISTER**

The assets enlisted below were donated to Kasipul constituency after the split of Kasipul Kabondo constituency into Kasipul constituency and Kabondo Kasipul constituency

**A. FURNITURE & FITTINGS**

Type	Make	Acquisition Date	Cost	Current Condition
1 Steel Document Shelf-14 Drawers		2005	4,000	Good
1 Steel Filling Cabinet-2 Drawers		2006	9,500	Good
1 Steel Filling Cabinet-4 Drawers		2006	45,000	Good
1 Executive High Back Fabric Chair With Arms	-	2006	6,500	Good
2 Improved Office Tables With Drawers	-	2006	14,000	Good
2 Wooden Book/Document Shelf/Cupboard	-	2005	7,000	Good
Water Tanks 10,000 Litres	Roto	10.8.2011	72,000	Good
Water Tanks 1,000 Litres	Roto	10.8.2011	8,500	Good
4 Executive High Back Black Fabric Chairs	-	4.7.2011	31,980	Good
Executive High Back Black Fabric Chair	-	4.7.2011	7,695	Good
Tea Cabinet	-	4.7.2011	19,995	Good
20 Board room black chairs with arm	-	13.7.2011	76,980	Good
10 Grey fabric chairs without arm	-	13.7.2011	29,990	Good
3 sets of two Attached Lobby Chairs	-	13.7.2011	13,497	Good
2 Conference Table 3.0 m	-	13.7.2011	109,998	Good
L-Shaped desk	-	13.7.2011	13,999	Good
4 Steel Cabinets- Four Drawers	Ashut	13.7.2011	59,996	Good
4 Steel Cabinet- Two Drawer	Ashut	13.7.2011	41,996	Good
2 Steel Cabinet- Two Door	Ashut	13.7.2011	35,998	Good
White Board with Stand	-	13.7.2011	5,998	Good
Executive Low Back Black Fabric chair	-	13.7.2011	7,995	Good
Photocopier Stand	-	13.7.2011	8,295	Good
Executive High Back Black Leather	-	4.7.2011	22,040	Good
4 Executive Office Tables	-	4.7.2011	162,400	Good
Executive Office Table	-	4.7.2011	49,880	Good
2 Double door filling cabinets @ 20,495	Ashut	1.11.2012	40,990	Good

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

**B. MOTORVEHICLE, MOTOR CYCLES AND GRADER**

Type	Make	Asset Serial Number	Acquisition Date	Cost	Current Condition
<b>Motor Vehicle</b> Model: HZJ179R- DIESEL Passengers: 13 plus the driver Colour: Beige Cc: 4164	Toyota Land Cruiser	Engine No: 1HZ-0571597 Chasis No: JTELB71J20- 7070951 Reg No: GKA 612R	28.8 2008	3,475,402	Good
<b>Motor Cycle</b> Model: DT 125 Cc: 125	Yamaha	Engine No: 3TT-170299 Frame No: DE02X-047550 Reg No: GKA 462R	28.8 2008	291,000	Good
<b>Motor Cycle</b> Model: DT 125 Cc: 125	Yamaha	Engine No: 3TT-170308 Frame No: DE02X-047551 Reg No: GKA 461R	28.8 2008	291,000	Good
<b>Motor Grader</b> Model: BG230T	HBM - NOBAS	Engine: BEJ 1 451 CAT 3126 Chasis No: 4800070607 Reg No. GKA 001X	2009 April	20,880,000	Good

**C. EQUIPMENT**

Item Description	Make	Serial Number	Acquisition Date	Cost	Current Condition
Cash Box-Safe Model: 138	Brabatia	-	2005	13,000	Good
Kangaroo Stapler Machine Model: HD-23S17	Kangaroo		1.7.2009	2,500	Good
UPS Model: BK650E1	APC 650	QB0846230161	1.7.2009	12,500	Good
UPS Model: BK650E1	APC 650	QB0846230162	1.7.2009	12,500	Good
Laser Jet Printer Model: BOISB-0605-00	HP P1006	VNF7T18276	1.7.2009	18,500	Good
Desk Jet Printer Model: VCVRA-0805	HP D4363	TH8AK120MF	1.7.2009	9,500	Good
Desk Jet Printer Model: VCVRA-0706	HP F2200	CN8914T4FT	1.7.2009	9,500	Good
Laptop Model: PSLBCE-OOLOOPF3	Toshiba	x8717291Q	1.7.2009	60,000	Good
Telephone Model: WP836	ZTE	324072060366	1.7.2009	4,000	Good
Scanner Model: GRLYB-0209	HP Scan jet G2410	CN8C2S305F	13.7.2009	5,500	Good
Binding machine Model: B2950	Comix	D1000010627	13.7.2009	7,000	Good
Modem Model: E160	Safaricom	DK5TAA191130 5146	13.7.2009	6,000	Good

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

Digital Camera Model:DSC-S930	Sony	4043297	13.7.2009	22,500	Good
Flash disk	LG 4GB Platinum	901RLBTB1546 9	13.7.2009	4,850	Good
Flash disk	LG 4GB Platinum	901RLSXB2687 8	13.7.2009	4,850	Good
Photo Copier Model: KM-1635	Kyocera	PAE8810424	27.8.2009	105,000	Good
Laptop Model: CQ61-210EI	HP	CNF9254R9Q	7.12.2009	45,999	Good
Fridge Guard 0.5A	Sollatex	3374600148	12.7.2011	2,895	Good
HiVolt Guard	Sollatex	3374708038	12.7.2011	2,795	Good
Water Dispenser	Sanyo	1006003036	12.7.2011	16,795	Good
3G+1E Cooker	Armco		12.7.2011	31,995	Good
Table Fan	Sanyo		4.7.2011	4,995	Good
2 Ceiling Fans	Illumatt		4.7.2011	5,590	Good
3 Panther Rechargeable torches	Illumatt		4.7.2011	8,985	Good
3 Multi guard extensions	Sollatek		4.7.2011	4,230	Good
Refrigerator	LG	104INRC1B414	4.7.2011	24,995	Good
Decoder	DSTV	MCM W7 U205888872X1	4.7.2011	5,500	Good
DVD player	Sony USB	6607690	4.7.2011	6,695	Good
Cork Screw			4.7.2011	665	Good
Plasma TV wall bracket			13.7.2011	9,995	Good
Milk boiler	Ramtons	100301105	13.7.2011	10,325	Good
Gas Cylinder Regulator & Pipe	Kenol Kobil		13.7.2011	8,199	Good
Television "46"	Sony Bravia	2081881	1.11.2012	84,995	Good
Hivolt Guard	Sollatek	3556105871	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105857	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105861	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105079	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3347407406	1.11.2012	2,995	Good
2 Air Pressurized Water (APW) Fire Extinguisher @ 5,500	JRS	PT27bar	1.11.2012	11,000	Good
2 Carbon Dioxide (CO <sub>2</sub> ) Fire Extinguisher @ 8,500	JRS	PT50bar	1.11.2012	17,000	Good
2 Dry Chemical (DC) Fire Extinguisher @ 7,500	JRS	PT27bar	1.11.2012	15,000	Good
1 HP Laser Printer 401	HP	VNC5913088	1.11.2012	31,300	Good
1 UPS APC 650	APC	BK 650 -AS	1.11.2012	7,500	Good
1 HP i3 Desktop Monitor	HP HP HP	CNC222QNKI BAUXHOAHHY I0CW	1.11.2012	81,650	Good Good
Key Board					Good
CPU	HP	CZC0106SNC			Good

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

1 Projector	Sony Ex 120	5039835	1.11.2012	70,000	Good
1 laptop CQ61-210E1 model Battery	HP		1.11.2012	7,950	Good
1 Toshiba PSLBCE-00L00PF3 model charger	Toshiba	FSTB042910967 8	1.11.2012	5,000	Good
laptop CQ61-210E1 model charger	HP		1.11.2012	5,000	Good
External Hard drives 500GB	Transcend	A22061-0432	1.11.2012	9,000	Good
External Hard drives 500GB	Transcend	A22061-0443	1.11.2012	9,000	Good

**PREPARED BY:**



.....  
**FUND ACCOUNT MANAGER**

.....  
**DATE**

**CONSTITUENCIES DEVELOPMENT FUND - KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**12.2 FUNDS DUE TO PROJECTS**

Project Name	Amount	Activity	Constituency
Rural Electrification	5,000,000	Matching fund to the ministry of energy's rural electrification programme for power lines to institutions, market towns and water points.	Kasipul
Eng. Peter Owidi Nyahera Girls' Secondary School	2,000,000	Co-funding with BOG and PTA for purchase of school bus	Kasipul
Sare Nursery School	350,000	Construction of 1 classroom	Kasipul
Oyugis Shoe Shiners	300,000	Construction of shoe shiners shade	Kasipul
Rose Mary Primary School	350,000	Construction of 1 classroom	Kabondo Kasipul
Kabondo Resource Centre	1,200,000	Construction of a resource centre	Kabondo Kasipul
<b>Total</b>	<b>9,200,000</b>		

**12.3 DISBURSEMENTS FROM THE BOARD**

AIE No.	Amount	Financial Year
A711848	51,176,204	2013/2014

**13. TRANSFER TO OTHER GOVERNMENT ENTITIES**

**13.1 TRANSFERS TO PRIMARY SCHOOLS**

No.	Name of Payee	Activity	Amount
1.	Aramo Primary School	Construction of greenhouse	250,000
2.	Migwa Primary School	Construction 2 classrooms	700,000
3.	Atemo Primary School	Renovation of 5 classrooms	300,000
4.	God Ber Primary School	Construction of 2 classrooms	700,000
5.	Atela Primary School	Renovation of 5 classrooms	400,000
6.	Kosira Primary School	Renovation of 1 classroom	200,000
7.	Kolal ELCK Primary School	Construction of 1 classroom	350,000
8.	Got Rateng Primary School	Construction of administration block	350,000
9.	Nyakwaka Primary School	Construction of 2 classrooms	700,000
10.	Ogera Primary School	Completion of 2 classrooms	300,000

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

11.	Sino SDA Secondary School	Completion of 3 classrooms	400,000
12.	Chagere Primary School	Construction of 1 classroom	350,000
13.	Odino Primary School	Construction of 1 classroom	350,000
14.	Othoro Primary School	Completion of 3 classrooms	500,000
15.	Ranena Primary School	Construction of 1 classroom	350,000
16.	Komolo Primary School	Renovation of 6 classrooms	400,000
17.	Omolo Mado Primary School	Construction of 1 classroom	350,000
18.	Kogwang Primary School	Construction of 1 classroom	350,000
19.	Riwo Primary School	Renovation of 6 classrooms	400,000
20.	Awuor Dimo Primary School	Construction of 1 classroom	350,000
21.	St. Charles Kauko Primary School	Construction of 2 classrooms	700,000
22.	Adega Primary School	Construction of 1 classroom	350,000
23.	Simbiri Primary School	Renovation of 4 classrooms	300,000
24.	Orinde Primary School	Construction of 1 classroom	350,000
25.	Ombek Primary School	Completion of 2 classrooms	200,000
26.	Magungu Primary School	Renovation of water system	100,000
<b>Total</b>			<b>10,050,000</b>

**13.2 TRANSFERS TO SECONDARY SCHOOLS**

No.	Name of Payee	Activity	Amount
1.	Nyagowa Lutheran Mixed Secondary School	Construction of greenhouse	250,000
2.	Kachieng Secondary School	Completion of Laboratory	300,000
3.	Nyafare Mixed Secondary School	Construction of 1 classroom	350,000
4.	Nyamwaga ELCK Mixed Secondary School	Completion of Laboratory	300,000
5.	Agoro Sare Mixed Secondary School	Construction of 1 classroom	350,000
6.	Adega Mixed Secondary School	Completion of Laboratory	350,000
7.	Aolo Girls Secondary School	Construction of 1 classroom	350,000
8.	Nyambare Mixed Secondary School	Construction of 2 classrooms	700,000
9.	Nyatindo Secondary School	Completion of Laboratory	300,000
10.	Nyabola Mixed Secondary School	Construction of a classroom	350,000
11.	Kosele Mixed Secondary School	Construction of 2 classrooms	700,000
12.	St. Teresa's Nyalgosi Secondary School	Construction of 1 classroom	350,000
13.	Kakelo Mixed Secondary School	Completion of Laboratory	400,000
14.	Obisa Mixed Secondary School	Electrification of 4 classrooms	200,000
15.	St. Peter's Kotieno Secondary School	Completion of Library	700,000

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

16.	Kwoyo Oyugis Secondary School	Completion of payment for purchase of a bus co-funded with BOG and PTA	500,000
17.	Kojwach Boys High School	Construction of 1 classroom	350,000
18.	Saye Mixed Secondary School	Co-funding with BOG and PTA for purchase of school bus	1,000,000
19.	Ober Secondary School	Co-funding with BOG and PTA for purchase of school bus	2,000,000
20.	Atela Mixed Secondary School	Co-funding with BOG and PTA for purchase of school bus	2,000,000
21.	God Ber Secondary School	Co-funding with BOG and PTA for purchase of school bus	1,000,000
22.	Bishop Linus Okok Girls Secondary School	Co-funding with BOG and PTA for purchase of school bus	1,000,000
23.	Ogilo Mixed Secondary School	Co-funding with BOG and PTA for purchase of school bus	1,000,000
24.	Dudi Girls High School	Water Piping	200,000
25.	Danish Obara Mixed Secondary School	Completion of 1 classroom	160,000
<b>Total</b>			<b>15,160,000</b>

**13.3 TRANSFERS TO TERTIARY INSTITUTIONS**

No.	Name of Payee	Activity	Amount
1.	Omiro Youth Polytechnic	Construction of masonry workshop	400,000
2.	Oriwo Youth Polytechnic	Construction of masonry workshop	400,000
<b>Total</b>			<b>800,000</b>

**13.4 TRANSFERS TO HEALTH INSTITUTIONS**

No.	Name of Payee	Activity	Amount
1.	Awach Dispensary	Construction of staff house	500,000
2.	Midland Health Centre Awuoro	Construction of treatment room	600,000
3.	God Ber Health Centre	Completion of a staff house	200,000
4.	Nyabola Dispensary	Completion of a Treatment unit	200,000
5.	Kabondo Sub District Hospital	Completion of maternity	1,000,000
6.	Nyangiela Health Centre	Completion of dispensary	400,000
7.	Ombek Health Centre	Completion of maternity	500,000
<b>Total</b>			<b>3,400,000</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**14. OTHER GRANTS AND TRANSFERS**

**14.1 BURSARY –TERTIARY**

No.	Name of Payee	Amount
1.	Phillips Business Training College	7,500
<b>Total</b>		<b>7,500</b>

**14.2 WATER**

No.	Name of Payee	Activity	Amount
1.	Cosalo Water Project	Digging of shallow well	300,000
2.	Kong'ondo Water Project	Renovation & protection of shallow well	200,000
3.	Kakelo Dudi Water Project	Drilling of Water borehole	1,500,000
4.	Kwoyo Piped Water Line	Construction of water pipe line	1,000,000
5.	Water Resource Management Authority	Water projects registration	111,600
<b>Total</b>			<b>3,111,600</b>

**14.3 ROADS AND BRIDGES**

No.	Name of Payee	Activity	Amount
1.	Domestic Tax	Construction of Orembe Bridge	47,535
2.	Togo Land Civil & Structural Eng. Const. Ltd	Construction of Orembe Bridge	1,536,965
3.	Nyamwaga Bridge	Construction of bridge	4,194,300
<b>Total</b>			<b>5,778,800</b>

**14.4 SPORTS**

No.	Name of Payee	Activity	Amount
1.	Oyugis Paralympics Team	Purchase of sports kits and equipments.	200,000
2.	Young Red Devils Football Club	Purchase of sports kits and equipments.	200,000
3.	Kadongo Young Talents	Purchase of sports kits and equipments.	200,000
<b>Total</b>			<b>600,000</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL KABONDO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**14.5 ENVIRONMENT**

No.	Name of Payee	Activity	Amount
1.	Wire Forest Management Association	Establishment of tree nurseries for raising tree seedlings for distribution to the community and public institutions	300,000
2.	United Community Forest Users and Conservation Association of Koderia		300,000
<b>Total</b>			<b>600,000</b>

**14.6 PROVINCIAL ADMINISTRATION**

No.	Name of Payee	Activity	Amount
1.	Do's Residence Kabondo	Completion of DO's residence	500,000
2.	Konuonga Chief's Office	Completion of chiefs office	500,000
3.	Kabondo Centre AP Line	Completion of AP line	500,000
4.	West Kamagak Chief's Office	Renovation of chiefs office	200,000
<b>Total</b>			<b>1,700,000</b>

**14.7 CULTURAL PROJECTS**

No.	Name of Payee	Activity	Amount
1.	Kosele Market	Construction of market display tops	600,000
<b>Total</b>			<b>600,000</b>

**14.8 EMERGENCY PROJECTS**

No.	Name of Payee	Activity	Amount
1.	Rachuonyo District Hospital	Completion of the surgical ward	650,000
2.	Nyanginja Filling Station	Purchase of fuel for roads opening	235,000
3.	Ringa Girls High School	Water Piping	200,000
4.	Kotieno Primary School	Labour Money for cofounding with Good News Trust	160,000
5.	God Agulu Primary School	Labour Money for cofounding with Good News Trust	191,700
6.	Water Resource Management Authority	Water projects registration	8,400
7.	District Water Officer	Water survey	279,243
8.	Nyakiya Primary School	Labour Money for cofounding with Good News Trust	200,000
9.	Mirondo Primary School	Labour Money for cofounding with Good News Trust	485,000
10.	Njura Primary School	Rehabilitation of 2 classrooms	200,000
<b>Total</b>			<b>2,609,343</b>