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KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BONCHARI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



Paper Laid
By Hon. K. Ole Metcho
(Majority Party Whip)
Ned. 18.11.15 (pm)
Mw





REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Bonchari Constituency set out on pages 5 to 21, which comprise the statement of assets and liabilities as at June 30, 2014, statement of receipts and payments, statement of cash flows, summary statement of appropriation 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 6 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. The audit was conducted in accordance with International Standards of Auditing (ISA). 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 adverse audit opinion.

Basis for Adverse Opinion

1. Cash and cash equivalents

The bank reconciliation statement for June 2014, had the following long outstanding reconciling items which the management had not acted on.

- (i) Unpresented cheques totalling Kshs.4,473,235 of which cheques totalling Kshs.4,235,695 were stale as at 30 June 2014.
- (ii) Receipts in the bank statement not yet recorded in the cash book
- (iii) Payments in the bank statement not yet recorded in the cash book totalling to Kshs.4,349,636.50 which had been carried forward for the last three years. It was not clear whether these payments were appropriately authorized or approved.
- (iv) Receipt in the cash book not yet recorded in the bank statement
- (v) The statement of financial assets for the year ended 30 June 2014 reflects an opening cash book balance of Kshs.16,293,820 which was taken directly from the bank statement. There was no reconciliation availed for audit review to support this balance.

In the foregoing, the accuracy of the cash and cash equivalents figure of Kshs.18,741,012 as at 30 June 2014 could not be confirmed.

2. Comparative information

The comparative information for the year 2012/2013 has not been incorporated into the financial statements for the year ended 30 June 2014, contrary to the requirements of International Public Sector Accounting Standards No 1.

3. Other grants and transfers

Included in the statement of Receipts and Payments are other grants and transfers totalling to Kshs.11,615,200, whose supporting documents were not availed for audit review. In the absence of the support documents, the propriety of the other grants and transfers figure of Kshs.11,615,200 cannot be confirmed.

4. Payments in advance

During the year payments totalling Kshs.5,978,200 were made upfront before the goods or services were delivered or rendered as shown below:

No.	Supplier	Purpose	Amount Kshs.	Contract Date	Payment Date
1.	Global Tradeskills International	Landscaping of schools	1,355,000	12/8/13	23/8/13
2.	Derres Enterprises ltd	Furniture	600,000	12/8/13	23/8/13
3	Runacom Investments	Medical Lab Equipment	2,400,000	12/8/13	23/8/13
4	Derris Enterprises Ltd	Water tanks	1,623,200	12/8/13	23/8/13
	TOTAL		5,978,200		

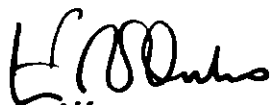
There were also no records from the Project Management Committees (PMCs) to support the full implementation of the projects as per the requirements of Section 5 of the CDF Act, 2013. Consequently, the propriety of the expenditure of Kshs.5,978,200 could not be confirmed

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion, the financial statements do not present fairly, the financial position of Bonchari Constituency Development 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 (cash basis) and do not comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013

Other Matter

The Constituency Development Fund Board had restricted the operation of Bonchari Constituency Development Fund bank accounts between 7 October 2013 and 24 April 2014 pending a Court ruling on the disputed election of the area Member of Parliament. This greatly hampered the utilization of funds and the achievement of the Fund's set targets.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

24 July 2015



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6 JUL 2015
P.O. Box 4 - 40205 NYAMBUNWA

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

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)**

BONCHARI CDF
P. O. Box 4 - 40205 NYAMBUNWA
02 JUL 2015
Title.....
Sign.....

CONSTITUENCIES DEVELOPMENT FUND - BONCHARI CONSTITUENCY
Reports and Financial Statements

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Financial Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Amos O. Apollo
3.	District Accountant	Chrispinus Ibalai

(d) Fiduciary Oversight Arrangements

NO	NAME	ID NO.	MEMBERSHIP CATEGORY	NOMINATING WARD/ BODY	POSITION IN THE COMMITTEE
			National Government Official		
1.	ZEBEDEO NYANDIEKA	4004397	Man Nominee	RIANA	MEMBER
2.	ERICK OIGO NYAKEYA	22076175	Man Nominee (Youth)	BOGIAKUMU	CHAIRMAN

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY**Reports and financial statements****For the year ended June 30, 2014**

3.	THOMAS NYANTINE BIOTO	0142321	Man Nominee	BOMARIBA	MEMBER
4.	DOLVIN MOMANYI	29984537	Woman Nominee (Youth)	BOMARIBA	MEMBER
5.	GRACE K. NYANG'WO NO	10661453	Woman Nominee	RIANA	MEMBER
6.	GETRUDE K. OMBASA	20153543	Woman Nominee	BOMORENDA	MEMBER
7.	ANTHANAS ONCHOKE	20432842	Person With Disability	BOGIKUMU	MEMBER
8.	JUSTUS ONYANDO	10927730	Nominee From NGO	VISION HOPE SERVICE CBO	MEMBER
9.	AMOS APOLLO	10011122	Officer Of The Board	OFFICE	SECRETARY
10.	ZEBEDEO JOHN OPORE	3430032	Area Member Of Parliament	M.P	EX-OFFICIAL

(e) Entity Headquarters

BONCHARI CDF
P.O. Box 4
NYAMBUNWA

(f) Entity Contacts

Telephone: 0721489083
E-mail: bonchari@cdf.go.ke
Website: www.bonchariconstituency.com

(g) Entity Bankers

Co-Operative Bank, Kisii Branch
A/C no.01120018191600

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

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


The Fund Account Manager in charge of the BONCHARI 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 BONCHARI 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 BONCHARI 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 BONCHARI 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 BONCHARI 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 BONCHARI CDF financial statements were approved and signed on 19th September, 2014.


ERICK OIGO NYAKEVA
Chairman - CDFC

Amos O. Apollo
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY
Reports and financial statements
For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	20,504,503	
TOTAL RECEIPTS		20,504,503	
PAYMENTS			
Compensation of Employees	2	475,331	
Use of goods and services	3	150,000	
Committee meeting allowances	4	1,452,500	
Transfers to Other Government Units	5	3,755,000	
Other grants and transfers	6	11,615,200	
Social Security Benefits	7	9,280	
Acquisition of Assets	8	600,000	
TOTAL PAYMENTS		18,057,311	
SURPLUS		2,447,192	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BONCHARI CDF financial statements were approved on 19th September, 2014 and signed by:


ERICK OIGO NYAKEYA
 Chairman - CDFC

AMOS O. APOLLO
 Fund Account Manager

BONCHARI CDF
 P.O. Box 4 - 40200 NYAMBUNWA

02 JUL 2015

Title.....
 Sign.....



IV. STATEMENT OF FINANCIAL ASSETS

	Note	2013-2014	2012-2013
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	18,741,012	16,293,820
TOTAL FINANCIAL ASSETS		18,741,012	16,293,820
REPRESENTED BY			
Fund balance b/fwd 1st July 2013	10	16,293,820	
Surplus for the year (from statement of receipt & expenditure		2,447,192	
NET ASSETS		18,741,012	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BONCHARI CDF financial statements were approved on 19th September, 2014 and signed by:


ERICK OIGO NYAKEYA
 Chairman - CDFC

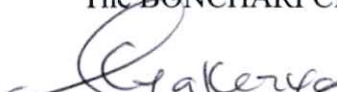
AMOS O. APOLLO
Fund Account Manager
 BONCHARI CDF
 P.O. Box 4 - 40205 NYAMBUNWA
 02 JUL 2015
 Title... 
 Sign.....

**Reports and Financial Statements
For the year ended June 30, 2014**

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	475,331	-	475,331	475,331	-	100%
Use of goods and services	150,000	-	150,000	150,000	-	100%
Committee Members Expenses	1,452,500	-	1,452,500	1,452,500	-	100%
Transfers to Other Government Units	3,755,000	-	3,755,000	3,755,000	-	100%
Other grants and transfers	11,615,200	-	11,615,200	11,615,200	-	100%
Social Security Benefits	9,280	-	9,280	9,280	-	100%
Acquisition of Assets	600,000	-	600,000	600,000	-	100%
Other Payments		-	-	-	-	100%
TOTALS	18,057,311	-	18,057,311	18,057,311		100%

The BONCHARI CDF financial statements were approved on 19th September, 2014 and signed by:


ERICK OIGO NYAKEYA
 Chairman - CDFC

Amos O. Apollo
 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND - BONCHARI CONSTITUENCY**Reports and Financial Statements**

For the year ended June 30, 2014

VI. STATEMENT OF CASH FLOWS

Receipts for operating Activities	Note		2013-2014	2012-13
		Kshs.	Kshs.	Kshs.
Transfers from Other Government Entities	1		20,504,503	
Payments for operating expenses				
Compensation of Employees	2	475,331		
Use of goods and services	3	150,000		
Committee Expenses	4	1,452,500		
Transfers to Other Government Units	5	3,755,000		
Other grants and transfers	6	11,615,200		
Social Security Benefits	7	9,280	(17,457,311)	
Net Cash Flow From Operating Activities			3,047,192	
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets	8	600,000		
Net cash flows from Investing Activities			(600,000)	
NET INCREASE/ IN CASH AND CASH EQUIVALENT			2,447,192	
Cash and cash equivalent at BEGINNING of the year	10		16,293,820	
Cash and cash equivalent at END of the year	9		18,741,012	



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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

BONCHARI CDF
02 JUL 2015
FAM

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and financial statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) **Receivables and payables**

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

f) **Budget**

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

g) **Comparative figures**

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

h) **Subsequent events**

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



CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and financial statements

For the year ended June 30, 2014

VIII. NOTES TO THE FINANCIAL STATEMENTS**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		<u>Kshs</u>	<u>Kshs</u>
Normal Allocation	A711772	19,478,510	
Normal Allocation	A711856	1,025,993	
	TOTAL	20,504,503	

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	<u>Kshs</u>	<u>Kshs</u>
Basic wages of contractual employees	427,769	
Other personnel payments	47,562	
Total	475,331	

3. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	<u>Kshs</u>	<u>Kshs</u>
Utilities, supplies and services(Fuel, vehicles repairs, Office stationeries etc)	150,000	
Total	150,000	

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and financial statements

For the year ended June 30, 2014

4. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	127,000	
Committee allowance	1,325,500	
TOTAL	1,452,500	

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Name of project	Purpose	amount	2013 - 2014	2012 - 2013
			Kshs	Kshs
Transfers to schools				
Bogiakumu Sec. School	Landscaping	200,000		
Nyabimwa Sec	Landscaping	555,000		
Itierio Sec	Landscaping	300,000		
Gesero Prim	Landscaping	300,000		
Sub-total			1,355,000	
Transfers to Health institutions				
Kiaruta dispensary	Purchase of medical Lab Equipment	300,000		
Oroche dispensary	Purchase of medical Lab Equipment	300,000		
Ekerubo dispensary	Purchase of medical Lab Equipment	300,000		
Isamwera dispensary	Purchase of medical Lab Equipment	300,000		
Gesururi dispensary	Purchase of medical Lab Equipment	300,000		
Nyamatwoni dispensary	Purchase of medical Lab Equipment	300,000		
Nyabioto dispensary	Purchase of medical Lab Equipment	300,000		
Nyamagiri dispensary	Purchase of medical Lab Equipment	300,000		
Sub-total			2,400,000	
TOTAL			3,755,000	



CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY**Reports and financial statements****For the year ended June 30, 2014****6. OTHER GRANTS AND OTHER PAYMENTS**

			2013 - 2014	2012 - 2013
INSTITUTION	PURPOSE	AMOUNT	Kshs	Kshs
Bursary -Tertiary/Universities				
Africa Nazareen University	Bursary	50,000		
Bondo University	Bursary	20,000		
Kibabii University	Bursary	10,000		
Catholic University	Bursary	70,000		
Chepkoilel Univer	Bursary	70,000		
Chuka Univ	Bursary	20,000		
Egerton University	Bursary	170,000		
Jkuat	Bursary	190,000		
Africa Nazareen	Bursary	120,000		
Kca Univer	Bursary	30,000		
Kabianga Univer	Bursary	50,000		
Kabarak University	Bursary	10,000		
Karatina University	Bursary	20,000		
Kenya Methodist University	Bursary	30,000		
Kim	Bursary	50,000		
Kenya Polytechnic	Bursary	80,000		
Kenyatta Univer	Bursary	410,000		
Kimathi Univer	Bursary	20,000		
Kisii Univer	Bursary	670,000		
Laikipia University	Bursary	30,000		
Maseno Univer	Bursary	130,000		
Masinde Muliro Univer	Bursary	80,000		
University Of Nairobi	Bursary	90,000		
Moi University	Bursary	150,000		
Mombasa Poly	Bursary	30,000		
Mt. Kenya Univer	Bursary	120,000		
St. Pauls Univer	Bursary	90,000		
Mt. Kenya Univer	Bursary	300,000		
Mt. Kenya Univer	Bursary	60,000		
Kisii University	Bursary	10,000		
Kisii University	Bursary	10,000		
Mt. Kenya Univer	Bursary	50,000		
Multimedia Univer	Bursary	40,000		
Narok Univer	Bursary	70,000		

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY**Reports and financial statements****For the year ended June 30, 2014**

Moi University	Bursary	40,000		
Presbyterian Universi	Bursary	40,000		
Pwani Univer	Bursary	30,000		
Rongo Univer	Bursary	10,000		
Laikipia University	Bursary	20,000		
South Eastern Univer	Bursary	20,000		
Strathmore Univer	Bursary	10,000		
St. Pauls Univer	Bursary	40,000		
Uon	Bursary	350,000		
Jkuat	Bursary	110,000		
Univer Of Ea	Bursary	20,000		
Jaramogi O.O Univer	Bursary	30,000		
Strathmore Univer	Bursary	10,000		
Mombasa Poly	Bursary	10,000		
Kaimosi Ttc	Bursary	32,000		
Kamagambo Adventist College	Bursary	16,000		
Kenyanya Ttc	Bursary	8,000		
Kericho Ttc	Bursary	24,000		
Kibabii Utte	Bursary	24,000		
Bondo Ttc	Bursary	16,000		
Kisii Dicece	Bursary	96,000		
Kitui Ttc	Bursary	8,000		
Machakos Ttc	Bursary	16,000		
Matongo Lutheran College	Bursary	16,000		
Meru Ttc	Bursary	8,000		
Moi Ttc Baringo	Bursary	16,000		
Mosoriot Ttc	Bursary	8,000		
Meru Ttc	Bursary	24,000		
Borabu Moma Ecde	Bursary	8,000		
Nyanhwa Adventist College	Bursary	16,000		
Precious Hope Ecde	Bursary	32,000		
Kenya Inst. Of Research	Bursary	8,000		
Matasia Ait	Bursary	16,000		
Bulura Agric. College	Bursary	8,000		
Christ The Teacher	Bursary	16,000		
Moi Inst. Of Tech	Bursary	8,000		
Kenya Inst Of Insurance	Bursary	8,000		
Asumbi Ecde	Bursary	8,000		
Sssk Bible College	Bursary	8,000		

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY**Reports and financial statements****For the year ended June 30, 2014**

Elgon View College	Bursary	80,000		
One Accord	Bursary	45,000		
Gianchere School For Blind	Bursary	8,000		
Sheraton College	Bursary	8,000		
Kibos School Of The Crippled	Bursary	10,000		
Chika Training School	Bursary	8,000		
St. Camillus school of nursing	Bursary	8,000		
School Of Med. Studies	Bursary	8,000		
Kahawa Tech. College	Bursary	16,000		
Kenya Ind. Tran. Inst.	Bursary	8,000		
Kenya Inst. Of Applied Tech	Bursary	8,000		
Khibt	Bursary	32,000		
Africa Ins College Of Mgt	Bursary	32,000		
Shanzu T. training college	Bursary	80,000		
St. Mark Ttc	Bursary	24,000		
Kenya Utalii Collge	Bursary	8,000		
Africa Tech Tt Inst	Bursary	8,000		
Gianchere School For The Blind	Bursary	24,000		
Brilliant business school	Bursary	88,000		
Kisii Rehabilitation Centre	Bursary	16,000		
Annex Hill Profe. Centre	Bursary	8,000		
Mombasa Inst Of Tech.	Bursary	32,000		
Mombasa Aviation College	Bursary	8,000		
Nairobi Aviation College	Bursary	8,000		
Narok T. College	Bursary	8,000		
Matongo Lutheran College	Bursary	32,000		
Kenya Inst.Of Prof Studies	Bursary	56,000		
Wine Skin School Of Ministry	Bursary	16,000		
One Accord Centre	Bursary	8,000		
Philips Business T. College	Bursary	48,000		
Kisumu Polytechnic	Bursary	20,000		
St. Benedict Sec.	Bursary	24,000		
Promised Land Bible College	Bursary	16,000		
Railways Train Inst.	Bursary	8,000		
Ramogi Inst.	Bursary	8,000		
Visions Group College	Bursary	8,000		
Rvist	Bursary	24,000		
Sheraton Catering College	Bursary	8,000		
Sigalagala Tech T. Inst.	Bursary	8,000		

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY**Reports and financial statements****For the year ended June 30, 2014**

St.Anns College	Bursary	136,000		
St. Charles Lwanga Christian	Bursary	24,000		
Imperial Driving School	Bursary	8,000		
St. Francis Tech School	Bursary	80,000		
Cardinal Otunga H. School	Bursary	8,000		
Busia Ttc	Bursary	64,000		
Matongo Lutheran College	Bursary	8,000		
St. Martins De Pores College	Bursary	8,000		
Status School Of Mgt	Bursary	56,000		
Stepup Traini Inst.	Bursary	8,000		
Stopex Computer College	Bursary	24,000		
Kenya Inst. Of Business Studies	Bursary	8,000		
YMCA College Mombasa	Bursary	8,000		
Tech College	Bursary	16,000		
Thika Excel Inst	Bursary	8,000		
GIT	Bursary	32,000		
Atemo Bible College	Bursary	8,000		
Kmtc H/Bay	Bursary	20,000		
Kmtc Bungoma	Bursary	20,000		
Kmtc Kakamega	Bursary	10,000		
Kmtc Kapkatet	Bursary	10,000		
Kmtc Kilifi	Bursary	20,000		
Kmtc Kisii	Bursary	50,000		
Kmtc Kitui	Bursary	10,000		
Kmtc Kisumu	Bursary	20,000		
Kmtc Kitui	Bursary	20,000		
Kmtc Machakos	Bursary	10,000		
Consolata School Of Nursing	Bursary	10,000		
Kmtc Nyamira	Bursary	10,000		
Kmtc Meru	Bursary	10,000		
Camillus School Of Nursing	Bursary	10,000		
Kmtc Msambweni	Bursary	10,000		
Kmtc Nairobi	Bursary	40,000		
Kmtc Nakuru	Bursary	20,000		
Kmtc Siaya	Bursary	40,000		
Kmtc Thika	Bursary	40,000		
Kmtc Webuye	Bursary	10,000		
Kibabii Ttc	Bursary	128,000		
Brilliant Tuition Centre	Bursary	8,000		

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

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For the year ended June 30, 2014

Homabay Dicece	Bursary	8,000		
River Bank Ecde College	Bursary	16,000		
St. Pauls Nyabururu Ttc	Bursary	48,000		
Mawego Tech Train Onst	Bursary	8,000		
Kim	Bursary	80,000		
Kisumu Polytechnic	Bursary	32,000		
Koru Bible College	Bursary	5,000		
Kisii Tech Train College	Bursary	56,000		
Bambi Ttc	Bursary	32,000		
Kisumu Dicece	Bursary	8,000		
Kagumo Ttc	Bursary	16,000		
Uon	Bursary	20,000		
Vision Ecde T College	Bursary	108,000		
Maranda School	Bursary	16,000		
Asumbi Ttc	Bursary	8,000		
Catholic Univer Of Ea	Bursary	30,000		
Nyambaria High School	Bursary	16,000		
Moi University	Bursary	50,000		
Sub-total		6,992,000		
EDUCATION -SCHOOLS				
Suneka Prim School	Purchase of water tanks	101,450		
Botoro Prim	Purchase of water tanks	101,450		
Nyabimwa Primary School	Purchase of water tanks	101,450		
Miranga Primary school	Purchase of water tanks	101,450		
Marindi Primary school	Purchase of water tanks	101,450		
Genga Sec. School	Purchase of water tanks	101,450		
Kerina Special School	Purchase of water tanks	101,450		
Bitare Prim	Purchase of water tanks	101,450		
Kirwanda Prim	Purchase of water tanks	101,450		
Nyabioto Prim	Purchase of water tanks	101,450		

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For the year ended June 30, 2014

Nyamagiri Dispensary	Purchase of water tanks	101,450		
Oriangi Prim	Purchase of water tanks	101,450		
Ngeri Youth Polytechnic	Purchase of water tanks	101,450		
Kiamoiro Youth Empowerment Centre	Purchase of water tanks	101,450		
Nyangoge Prim	Purchase of water tanks	101,450		
Nyamaya Prim	Purchase of water tanks	101,450		
Sub total		1,623,200		
Roads				-
Riondieki Mesisita Mosando rd	Road Construction	500,000.00		
Riana H/c EgetareMugori Nyamagiri Disp Rd	Road Construction	500,000.00		
Nyagwekoa Jn Ekebuse Special school rd	Road Construction	500,000.00		
Mogumo Kiebeneni Nyabimwa rd	Road Construction	500,000.00		
Sub-total		2,000,000		
Emergency Projects				-
Ekiendege – Ngeri Road	Road Construction	500,000.00		
Riondieki- Egetare Road	Road Construction	500,000.00		
Sub-total		1,000,000		-
GRAND TOTAL			11,615,200	-

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For the year ended June 30, 2014

7. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	9,200	
Total	9,200	

8. ACQUISITION OF ASSETS

Non-Financial Assets	2013 - 2014	2012 - 2013
	Kshs	Kshs
CDF Hall Furniture (Chairs, Tables, Tents)	600,000	
Total	600,000	

9. BANK BALANCES (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Kisii Branch A/C no. 01120018191600</i>	18,741,012	
Total	18,741,012	

10. BALANCES BROUGHT FORWARD

BALANCES BROUGHT FORWARD		
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	16,293,820	
Cash in hand		
Cash equivalents (short-term deposits)		
Payables		
Total	16,293,820	

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and financial statements

For the year ended June 30, 2014

11. LIST OF ASSETS

NO	ITEM DESCRIPTION	MODEL	ASSET NO	CONDITION
1	MEDIUM OFFICE STAPLER	KANGAROO DS-435	CDF/201/D/002	GOOD
2	MEDIUM OFFICE STAPLER	KANGAROO DS-435	CDF/201/D/001	""
3	BIG OFFICE STAPLER	KANGAROO HD-1217	CDF/201/D/003	""
4	BIG PUNCHING MACHINE	KANGAROO 800	CDF/201/D/001	""
5	SMALL PUNCHING MACHINE	KANGAROO DP-700	CDF/201/D/005	""
6	OFFICE CABINET (CREAM)	METALLIC 4 DRAWER	CDF/201/E/007	""
7	OFFICE CABINET (CREAM)	METALLIC 4 DRAWER	CDF/201/E/008	""
8	EXECUTIVE ARM CHAIR	LEATHER BLACK MOVABLE	CDF/201/A/007	""
9	EXECUTIVE TABLE	WOODEN BROWN/CREAM	CDF/201/A/002	""
10	TABLE CHAIR	WOODEN/LEATHER	CDF/201/A/0013	""
11	SMALL COMPUTER TABLE	WOODEN	CDF/201/A/0012	""
12	DRAWER TABLE	WOODEN	CDF/201/006/A	""
13	XEROX PHOTOCOPIER	PHASER 3200MFP	CDF/201/C/003	""
14	LASER JET PRINTER	HP P2055d	CDF/201/C/005	""
15	HP LASERJET PRINTER	P1005	CDF/201/C1002	""
16	UPS	DIGITEC	CDF/201/D/004	""
17	HP COMPAQ DESKTOP COMPUTER	CZC0106SLD	CDF/01/C/0006	""
18	KEYBOARD	LENOVO	CDF/201/C/007	""
19	HP COMPAQ Le1711		CDF/201/C/008	""
20	EXECUTIVE ARM CHAIR	METALLIC	CDF/201/A/011	""
21	CABINET	METALLIC	CDF/201/E/002	""
22	LAPTOP WITH (MR. Ruto) Outgoing FAM			
23	EXECUTIVE TABLE	WOODEN	CDF/201/A/003	GOOD
24	EXECUTIVE ARM CHAIR	MATALLIC	CDF/201/A/009	""
25	JUMBO SOFA SET (1,3,3 seaters)			""
26	EXECUTIVE ARM CHAIR	LEATHER	CDF/201/A/006	""
27	JUMBO SOFA SET	1,3 SEATERS		""
28	7 ASSORTED DAMAGED COMPUTERS			""
29	AMBULANCE STRETCHER			""
30	JUMBO SET 1,2 SEATERS			""
31	BIG KINGLION KETTLE	METALLIC		""
32	3 BIG THERMOS			""
33	GAS COOKER	ARMCO		""

CONSTITUENCIES DEVELOPMENT FUND – BONCHARI CONSTITUENCY

Reports and financial statements

For the year ended June 30, 2014

34	13 KG GAS			""
35	2 TRAYS	METALLIC		""
36	WATER PACKET	PLASTIC		""
37	9 SOUCER CUPS	MELLAMINE		""
38	2 ALUMINIUM SUFURIAS	METALLIC		""
39	EXECUTIVE TABLE	WOODEN	CDF/201/A/001	""
40	ARM CHAIR MOVABLE	LEATHER	CDF/201/A/008	""
41	ARM CHAIR STATIC	METALLIC	CDF/201/A/013	""
42	2 (1SEATERS) JUMBO SET			""
43	4 DRAWER CABINET	BROWN/WHITE METALLIC	CDF/201/E/004	""
44	4 DRAWER CABINET	BROWN/WHITE METALLIC	CDF/201/E/003	""
45	4 DRAWER CABINET	WHITE METALLIC	CDF/201/E/005	""
46	4 DRAWER CABINET	WHITE METALLIC	CDF/201/E/006	""
47	COMPAQ DESTPRO WHITE COMPUTER	METALLIC	CDF/201/C/009	N/SERVICE
48	UPS	DCM	CDF/201/C/010	GOOD
49	EXECUTIVE ARM CHAIR	METALLIC	CDF/201/A/010	""
50	EXECUTIVE ARM CHAIR	METALLIC	CDF/201/A/012	""
51	CABINET CREAM	METALLIC	CDF/201/E/010	""
52	OFFICE TABLE	WOODEN	CDF/201/A/0014	""
53	TABLE CHAIRS	WOODEN	CDF/201/A/0011	""
54	TABLE CHAIRS	WOODEN	CDF/201/0002/A	""
55	TABLE CHAIRS	WOODEN	CDF/201/A/0007	""
56	TABLE CHAIRS	WOODEN	CDF/201/A/0009	""
57	TABLE CHAIRS	WOODEN	CDF/201/0005/A	""
58	TABLE CHAIRS	WOODEN	CDF/201/A/0008	""
59	EXECUTIVE ARM CHAIR	LEATHER	CDF/201/A/005	""
60	1 COFFEE TABLE	WOODEN		""
61	A1 ARM CHAIR	WOODEN		""
62	AMBULANCE	TOYOTA WHITE	GKA 115T PICKUP FULLY BUILT	""
63	OFFICE PICKUP	TOYOTA WHITE	GKA 960TPICKUP FULLY BUILT	""
64	1 CDF OFFICE	PERMANENT STRUCTURE		""