

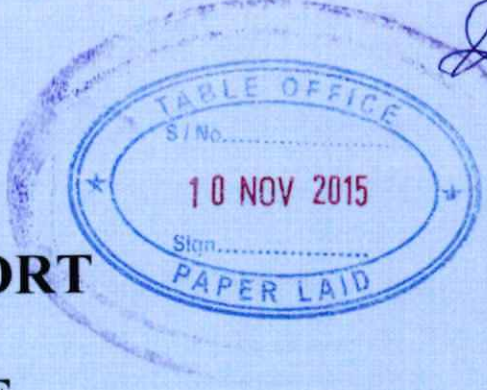
REPUBLIC OF KENYA



*Paper laid
By the leader of
majority party
Hon. Adam Dusele
On Monday
10/11/2015*



KENYA NATIONAL AUDIT OFFICE



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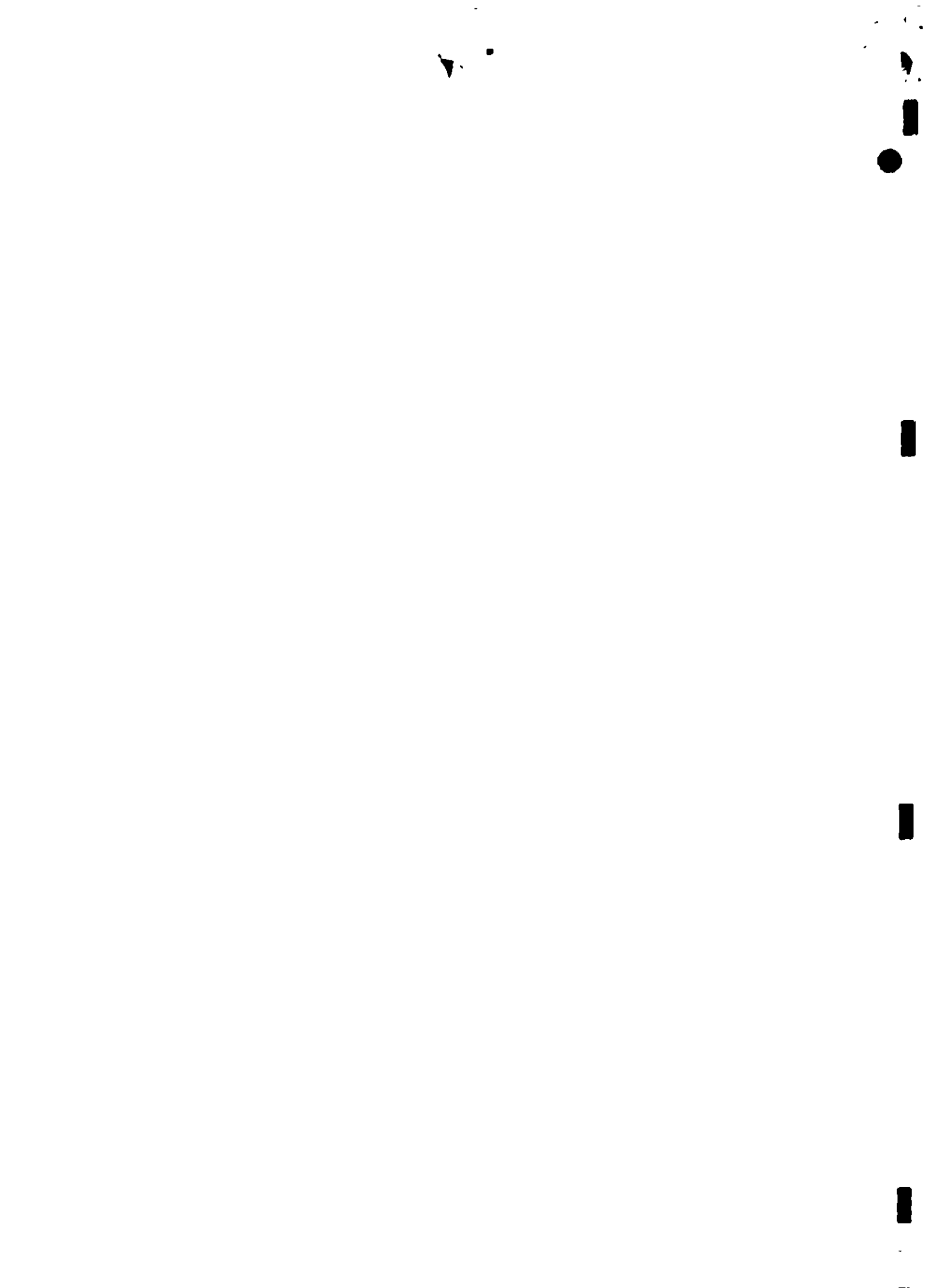
**REPORT
OF**

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BONDO CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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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 - BONDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituency Development Fund - Bondo Constituency set out on pages 6 to 32, which comprise the statement of financial assets as at 30 June 2014, and statement of receipts and payments, the statement of cash flows, summary statement of appropriation on 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 2010 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

Un-supported Expenditure

The Constituency incurred expenditure totalling Kshs.1,164,434 on monitoring projects implemented by the Project Implementation Committee (PMCs). A breakdown on how the funds were spent and relevant supporting documents were however not availed for audit verification. In the absence of the supporting documents, it was not possible to confirm the propriety of the expenditure totalling Kshs.1,164,434.

Qualified Opinion

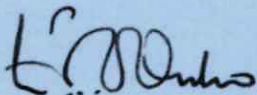
In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Bondo Constituencies Development Fund as at 30 June 2014, and of its financial performance and its cash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

Other Matter

Poor workmanship on Construction of a Staff-room at Nyamira Primary School

Bondo Constituency Development Fund allocated Kshs.800,000 for construction of a staff-room at Nyamira Primary. Physical verification of the project revealed that the staff-room was complete and was already in use. However, there were visible cracks on the floor, an indication of poor workmanship.

Further, there was no evidence to show that the CDFC and the Ministry of Public Works monitored the project during the implementation which may have left room for poor workmanship by the contractor. No explanation was provided by management for the omission. My opinion is not qualified in respect to this matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 July 2015

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The constituency development fund was set under the CDF Act 2013 now repealed by the CDF Act 2013. The CDF Act 2013 aligns the fund with the constitution of Kenya 2010 and the finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	Chief Executive Officer	Mr. Yusuf Mbuno
2.	Fund Account Manager	Ms. Judith Ochoro
3.	Disctric Accountant	Mr. Walter OleleRapela

(d) Fiduciary Oversight Arrangements

List of CDFC as gazatted:

- | | |
|----------------------------------|----------------------|
| 1. Hon. Dr. Gideon Ochanda | Patron |
| 2. Mr. ChrisantoTaxiusAkumuOwuor | Chairman |
| 3. Rev. Monica M. Owiti | Member |
| 4. Mr. Maurice OmondiWamamba | Member |
| 5. Mr. WycliffJwengeOgutu | Member |
| 6. Mr. CharlesOtienoOndiek | Member |
| 7. Mrs. Florence JumaAnyango | Member |
| 8. Ms. Irene Shirley Oyuago | Member |
| 9. Mr. Phitalis Were Masakhwe | Member |
| 10. Mr. Simon Mokua | Member |
| 11. Ms. Judith Ochoro | Fund Account Manager |

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

(e) Entity Headquarters

Provide box and physical address of CDF Constituency Office

P.o box 21-40601

Bondo

The office is situated Behind Bondo Law Courts

(f) Entity Contacts

Provide telephone number and email of the Constituency CDF office

Telephone: (254) 0717512051

Email: cdfbondo@cdf.go.ke

Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF Banker (provide the bank, branch, account and address)

1. BANK: EQUITY
BRANCH: Bondo Branch
ACCOUNT NO: 0750292613226

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O Box 30084

GPO 00100

Nairobi, Kenya.

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

(i) Principal Legal Adviser

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

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

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 that financial statements so prepared to be in 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 Bondo 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 30th, 2014. This responsibility includes:

- i. Maintaining adequate management arrangements and ensuring that these continues to be effective throughout the reporting period.
- ii. Maintaining proper accounting records, which disclose the 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 of fraud.
- iv. Safeguarding the assets of the constituency.
- v. Selecting and applying appropriate accounting policies.
- vi. Making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of Bondo CDF accepts responsibility of 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 Bondo 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 at that date. The Fund Account Manager in charge of the Bondo 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 Statement as well as the adequacy of the system of internal financial control.

The Fund Account Manager in charge of the Bondo 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 financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the public sector accounting standards board of Kenya.

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

Approval of the financial statements

The Bondo CDF financial statements were approved and signed on 11/9/ 2014



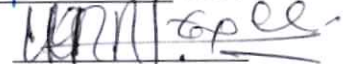
C.T AkumuOwuor

Chairman – CDFC



Judith Ochoro

Fund Account Manager



Walter O. Rapela

District Accountant



FUND ACCOUNT MANAGER
BONDO CDF
P.O. Box 21, BONDO.
SIGN.....

DISTRICT ACCOUNTANT
BONDO DISTRICT
P. O. Box 324
BONDO - 40601
TEL 057 - 520225

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

III. OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH JUNE, 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIE's received	1	138,431,649	78,068,658
TOTAL RECEIPTS		138,431,649	78,068,658
PAYMENTS			
Compensation of employees	2	1,801,178	636,450
Use of goods and services	3	1,926,622	1,539,117
Committee meeting allowances	4	3,252,937	3,311,646
Transfers of other Government Units	5	51,929,583	35,442,521
Other grants and transfers	6	46,781,755	32,363,393
Social security benefits	7	14,400	25,950
Acquisition of Assets	8	8,736,323	4,985,138
Other payments	9	-	-
TOTAL PAYMENTS		114,449,798	78,304,215
SURPLUS / DEFICIT		23,981,851	(235,557)

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



FUND ACCOUNT MANAGER

DATE: 11/9/2014

FUND ACCOUNT MANAGER
BONDO CDF
P.O. Box 21, BONDO.
 SIGN.....



CHAIRMAN CDFC



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

V. CASH FLOW STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2014.

		2013-2014	2012-2013
		Kshs	Kshs
Receipts for operating Activities			
Transfers from other Governments Entities	1	<u>138,431,649</u>	78,068,658
		<u>138,431,649</u>	<u>78,068,658</u>
Payments for operating expenses			
Compensation of employees	2	1,808,178	636,450
Use of goods and services	3	1,926,622	1,539,117
Committee meeting allowances	4	3,252,937	3,311,646
Transfers to other Government Units	5	51,929,583	35,442,521
Other grants and transfers	6	46,781,755	32,363,393
Social security benefits	7	14,400	25,950
Other expenses	9	-	-
Total		<u>105,713,475</u>	<u>73,319,077</u>
Net cash flow from operating activities		32,718,174	4,749,581
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	8,736,323	4,985,138
Net cash flows from investing activities		(8,736,323)	(4,985,138)
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		23,981,851	(235,557)
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		2,757,225	2,521,668
Cash and cash equivalent at END of the year.		26,739,076	2,757,225

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

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE 2014.

Revenue/Expense Item	Original Budget	Adjustments	Financial Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	<i>a</i>	<i>b</i>	<i>c=a+b</i>	<i>d</i>	<i>e=c-d</i>	<i>f=d/c%</i>
Compensation of employees	1,808,178	-	1,808,178	1,808,178	-	100
Use of goods and services	1,926,622	-	1,926,622	1,926,622	-	100
Committee members expenses	3,252,937	-	3,252,937	3,252,937	-	100
Transfers to other Government Units	51,929,583	-	51,929,583	51,929,583	-	100
Other grants and transfers	68,006,381	2,757,225	70,763,606	46,781,755	23,981,851	66
Social security Benefits	14,400	-	14,400	14,400	-	100
Acquisition of assets	8,736,323	-	8,736,323	8,736,323	-	100
Other Payments	-	-	-	-	-	-
TOTALS	135,674,424	2,757,225	138,431,649	114,449,798	23,981,851	83

The Bondo CDF Financial Statements were approved on 11/9/14 2014 and signed by

CHAIRMAN CDFC



FUND ACCOUNT MANAGER

FUND ACCOUNT MANAGER
BONDO CDF
P.O. Box 21, BONDO.
 SIGN.....

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

VII. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30TH JUNE, 2014

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

a) Statements of compliance and basis 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 standards chart of accounts. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the constituency.

b) Recognition of revenue and expenses

The constituency recognizes 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 recognizes all expenses when the event occurs and the related cash has actually been paid by the constituency.

c) In-kind contribution

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 of receipts and payments both as revenue determined, the constituency includes such value in the statements of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contributions is not recorded.

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

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 known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial bank 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 authorized 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. Asreceivables and payables do not involve the receipt or payments 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 in 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 the law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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 – BONDO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VIII. NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2014

1. TRANSFERS FROM CDF BOARD

	2013-2014	2012-2013
	Kshs	Kshs
AIE NO. 711861	39,658,848	33,028,708
AIE NO 709954	2,000,000	1,157,861
AIE NO 735560	27,721,885	17,442,857
AIE NO 735620	22,032,694	13,219,616
AIE NO 735874	2,435,394	13,219,616
AIE NO 735989	22,291,414	-
AIE NO 750019	<u>22,291,414</u>	-
TOTAL	<u>138,431,649</u>	<u>78,068,658</u>

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013-2014	2012-2013
	Kshs	Kshs
Receipts from the sale of buildings	-	-
Receipts from the sale of Vehicles and Transport equipment-	-	-
Receipts from the sale of Plant Machinery and Equipment	-	-
Receipts from the sale of office General Equipment	<u>-</u>	-
Total	<u>-</u>	<u>-</u>

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

3. OTHER REVENUES

	2013-2014	2012-2013
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sales of tender Documents	-	-
Other Receipts Not Classified Elsewhere	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>

4. COMPENSATION OF EMPLOYEES

	2013-2014	2012-2013
	Kshs	Kshs
Basic salary of Contractual employees	1,808,178	636,450
Basic wages of Casual Labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	<u>-</u>	<u>-</u>
Total	<u>1,808,178</u>	<u>636,450</u>

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

5. USE OF GOODS AND SERVICES

	2013-2014	2012-2013
	Kshs	Kshs
Utilities, supplies and services	26,965	11,637
Office rent	-	-
Communication, supplies and services	267,000	30,000
Domestic travel and subsistence	-	-
Printing, advertisement and information supplies & services	40,000	-
Rentals of produced assets	-	-
Training expenses	711,520	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	120,000	60,000
Fuel, oil & Lubricants	577,610	616,300
Other operating expenses	-	-
Routine maintenance –vehicles and other transport equipment	183,527	821,180
Routine maintenance – other assets	-	-
Total	<u>1,926,622</u>	<u>1,539,117</u>

6. CDF EXPENSES

	2013-2014	2012-2013
	Kshs	Kshs
Other Committee Expenses	1,839,971	1,489,568
Committee Allowances	1,412,966	1,822,078
Total	<u>3,252,937</u>	<u>3,311,646</u>

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

7. TRANSFER TO OTHER GOVERNMENT INSTITUTES

	2013-2014	2012-2013
	Kshs	Kshs
Transfers to Primary Schools	17,585,585	20,365,959
Transfers to secondary schools	21,960,634	9,304,508
Transfers to Tertiary Institutions	2,700,605	800,000
Transfers to Health Institutions	7,182,759	4,472,054
Transfers to Special Schools	2,000,000	-
Transfers to Social Halls	<u>500,000</u>	<u>500,000</u>
Total	<u>51,929,583</u>	<u>35,442,521</u>

8. OTHER GRANTS AND OTHER PAYMENTS

	2013-2014	2012-2013
	Kshs	Kshs
Bursary – Secondary	5,740,000	3,638,000
Bursary – Tertiary/Universities	4,769,000	1,010,000
Bursary Special Schools	-	-
Mock & CATS	1,034,640	-
Water	10,200,000	4,400,000
Food security	900,000	2,409,229
Electricity	-	10,000,000
Security	7,000,000	600,000
Roads	6,984,400	6,985,137
Sports	-	-
Environment	1,163,699	500,000
Emergency Projects	<u>8,990,016</u>	<u>2,821,027</u>
Total	<u>46,781,755</u>	<u>32,363,393</u>

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

9. SOCIAL SECURITY BENEFITS

	2013-2014	2012-2013
	Kshs	Kshs
Employer contribution to NSSF	14,400	<u>25,950</u>
Total	<u>14,400</u>	<u>25,950</u>

10. ACQUISITION OF ASSETS

Non-Financial Assets	2013-2014	2012-2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	4,736,323	2,253,175
Refurbishment of Buildings	-	-
Purchase of Vehicles	4,000,000	-
Purchase of Bicycles & Motorcycles	-	-
Purchase of office Furniture and Fittings	-	751,963
Purchase of Computers, Printers & IT Equipment's	-	-
Purchase of photocopier	-	-
Purchase of other Office Equipment	-	-
Purchase of software	-	-
Acquisition of Land	-	<u>1,980,000</u>
Total	<u>8,736,323</u>	<u>4,985,138</u>

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

11. OTHER PAYMENTS

	2013-2014	2012-2013
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfers to Public Financial Institutions and Enterprises-	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	-	-

12. BANK ACCOUNTS (Cash Book Bank Balance)

Name of Bank, Account No. & Currency	2013-2014	2012-2013
	Kshs	Kshs
<i>Equity Bank, Bondo Branch A/c No. 0750292613226</i>	26,739,076	2,992,782
Total	26,739,076	2,992,782

13. CASH BALANCES (Cash in Hand)

	2013-2014	2012-2013
	Kshs	Kshs
Sale of Tenders	-	-
Hire of Graders	-	-
Hire of Hall	-	-
Other Receipts (specify)	-	-
Total	-	-

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

[Provide cash count certificate for each]

14. OUTSTANDING IMPRESTS

<i>Name of officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
<i>Name of officer or Institution</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total	-	-	-

15. CASH EQUIVALENTS (Short-term deposit)

<i>Name of Bank, Account No. & Currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	<i>2013-2014</i>	<i>2012-2013</i>
			Kshs	Kshs
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
Total	-	-	-	-

16. BALANCES BROUGHT FORWARD

	2013-2014	2012-2013
	Kshs	Kshs
Bank accounts	2,757,225	2,992,782
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	<u>2,757,227</u>	<u>2,992,782</u>

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[Provide short appropriate explanations as necessary]

17. PRIOR YEAR ADJUSTMENTS

	2013-2014	2012-2013
	Kshs	Kshs
Bank Accounts	-	-
Cash in hand	-	-
Cash equivalents(short-term deposit)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	=	=



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18. OTHER IMPORTANT DISCLOSURES

FIXED ASSETS REGISTER FOR BONDO CONSTITUENCY
CDF BOARD SECRETARIATE ASSETS UNDER CUSTODY OF FUND
ACCOUNT MANAGER

Equipment, Furniture, Fittings & Fixtures, Vehicles, Building, Land)

Region/Province: Nyanza Constituency: Bondo County: Siaya

CONSTITUENCY DEVELOPMENT FUND
INVENTORY OF CDFC ASSET AS AT 30/6/2014

FURNITURE & FITTINGS		CDF/183/A			
TYPE OF FURNITURE	ASSET NUMBER	ASSET SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDITION
Steel filling cabinet	CDF/182/E	001	21/11/05	19,427	GOOD
		002	21/11/06		GOOD
		003	21/11/07		GOOD
Metal Box		004	21/11/08	1,500	GOOD
Document Wallet		006	21/11/05	250	GOOD
		007	21/11/06		GOOD
		008	21/11/07	370	NEW
		009	21/11/08		NEW
Paper punch(small)		010	15/07/04	250	GOOD
Stapler		011	12/7/2004	150	GOOD
Paper tray		012	4/5/2004	150	GOOD
		013	4/5/2004		GOOD
Wall shelf		014	4/6/2005	1,000	GOOD
Wooden chairs with arms	CDF/182/A	001	12/3/2004	4,000	GOOD
		002	12/4/2004	4,000	GOOD
		003	12/5/2004	4,000	GOOD
Metal office chairs		004	4/7/2005	2,000	GOOD
		005	4/8/2005	2,000	GOOD
		006	4/9/2005	2,000	GOOD
Metal office chairs with arms		007	4/7/2005	2,222	GOOD
		008	4/8/2005	2,222	GOOD

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		009	4/9/2005	2,222	GOOD
		010	4/10/2005	2,222	GOOD
		011	4/11/2005	2,222	GOOD
		012	4/12/2005	2,222	GOOD
		013	4/13/2005	2,222	GOOD
		014	4/14/2005	2,222	GOOD
		015	4/15/2005	2,222	GOOD
		016	4/14/2005	2,222	GOOD
		017	4/17/2005	2,222	GOOD
		018	4/18/2005	2,222	GOOD
Office chairs with drawers		019	4/7/2005	38,288	GOOD
		020	4/8/2005	38,288	GOOD
		021	4/8/2005	38,288	GOOD
		022	4/10/2005	38,288	GOOD
		023	4/11/2005	38,288	GOOD
		024	4/12/2005	38,288	GOOD
Chair Ex Atlanta high back		025	4/7/2005	9,995	GOOD
Computer table		026	4/7/2005	5,995	GOOD
Office desk 1.8m Exel (1Pc)		027	18/01/13	39,999	NEW
Office desk 1.6m Excel (1Pc)		028	18/01/14	35,999	NEW
Executive H/Back imported chair (2pc)		029	18/01/15	37,998	NEW
Executive H/Back PVC Leather (18pc)		030	18/01/16	230,382	NEW
Conference desk PVC top, metal leg (7pc)		031	18/01/17	125,993	NEW
Cupboard 6ft 3 shelf std (1pc)		032	18/01/18	21,999	NEW
Complast (Rosa) whole plastic chairs (200)		033	19/03/13	55,250	NEW

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19. TRANSFERS TO OTHER GOVERNEMENT INSTITUTIONS
i. TRANSFERS TO PRIMARY SCHOOLS

Bondo Township Primary School	386,190
Miguna Primary School	400,000
Atilili Primary School	400,000
Migiro Primary School	200,000
Gombe primary School	800,000
Wambarra Primary School	200,000
Waringa Primary School	400,000
Nyamwanga Primary School	400,000
Sanda Primary School	500,000
Miyandhe Primary School	400,000
Kasau Primary School	800,000
Othach primary School	600,000
Chunga Primary School	400,000
Mitundu Primary School	699,395
Abom Primary School	600,000
Oiko Primary School	600,000
Got Abiero primary School	400,000
Uloma primary School	600,000
Oyamo Island primary School	600,000
Wambasa Primary School	800,000
Got Matar Primary School	600,000
Nyandusi primary School	600,000
Got Ramogi primary School	600,000
NdereAlinga Primary School	600,000
Majiwa Primary School	600,000

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Nyabenge Primary School	600,000
Nyamira Primary School	800,000
Usenge Primary School	600,000
Thim Primary School	1,600,000
Keyo Kodindo Primary School	<u>800,000</u>
Total	<u>17,585,585</u>

ii. TRANSFERS TO SECONDARY SCHOOL

Nyamira Girls High School	2,000,000
Akoko Secondary School	1,500,000
Gobei Secondary School	400,000
Nyawita Secondary School	1,200,000
Mbeka Secondary School	1,500,000
Barkowino Secondary School	1,000,000
Wambasa Secondary School	400,000
Kapiyo Secondary School	600,000
Serawongo Secondary School	1,200,000
Usenge High School	2,900,000
Mitiro Secondary School	1,500,000
Mago Secondary School	1,200,000
Jusa Mixed Secondary School	2,400,000
Majiwa secondary School	1,500,000
Nyamonye Girls High School	
1,300,000	
Uyawi secondary School	<u>1,360,634</u>
Total	<u>21,960,634</u>

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iii TRANSFER TO SOCIAL HALLS

	Kshs
Ndwara Coomunity SH Resource Centre	500,000
Total	<u>500,000</u>

Iv TRANSFER TO HEALTH INSTITUTIONS

Othach Dispensary	200,000
Bondo Hospital	3,000,000
Ulungo Dispensary	500,000
Usigu HC	1,120,690
Mawere HC	1,120,690
Got Agulu HC	1,120,689
Kambajo HC	120,690
Total	<u>7,182,759</u>

V TRANSFERS TO TERTIARY INSTITUTIONS

Masita Youth Polytechnic	1,000,000
Abidha Youth Polytechnic	500,605
Kinda Umala Youth Polytechnic	600,000
Ndira Youth Polytechnic	600,000
Total	<u>2,700,605</u>

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VI TRANSFERS TO SPECIAL SCHOOLS

Nyamonye Small Home (for physically disable)	700,000
Maranda School for Mentally Disable	700,000
FR. Ouerdra Secondary School for the deaf	600,000
Total	<u>2,000,000</u>

20. OTHER GRANTS AND OTHER PAYMENTS

(i) Bursary Secondary schools	No. of Students	Kshs.
Majengo Secondary School	51	255,000
Ngiya Girls High School	5	100,000
Chianda High School	8	148,000
Nyamira Girls School	150	300,000
Nyamonye Girls Sec. School	6	118,000
Barchando Girls School	4	70,000
Ramba High School	6	74,000
St. Peters Gusidhi	1	8,000
Usenge Boys	9	170,000
St. Joseph Girls	1	8,000
Wambasa Girls	5	50,000
Sinyolo Girls	1	10,000
Nyangoma Boy Sec.	10	100,000
Majiwa Boy Sec.	1	10,000
Maranda High	5	100,000
Serawongo	5	25,000
Olare Sec	1	10,000
Our Lady of mercy	1	10,000
Barkanyango high	1	10,000
Got Agulu Sec	24	116,000
Nyakongo Girls	3	30,000
Limuru Girls	2	100,000
Kanga High	1	10,000
Kanyawanga Sec	1	10,000
Lenana High	1	10,000
Barding Sec	2	30,000
Lwak Girls	3	60,000
Mbaga Girls	2	20,000
Kaudha Sec.	4	40,000

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St. Mary's Yala Sec	2	30,000
Ndigwa Sec	1	8,000
Dudi Sec	1	10,000
St. Ann Girls Buyangu	1	10,000
St. mary'sAmukura Girls	1	8,000
St. Peters Nanga	1	8,000
Kisumu Girls	1	8,000
High Rangers High	1	10,000
St. Barnabas Girls	4	48,000
St. Thomas Amagoro Sec.	1	15,000
Sawagongo High	1	15,000
Machakos Girls	1	10,000
Ukwala sec.	2	20,000
St. Peter Kibokosya	1	10,000
Sacred Heart Mukumu Girls	1	10,000
St. Georges Sec.	1	10,000
White Field Sec. Sch	1	10,000
Butere Boys Sec.	1	10,000
Rangala Boys	1	10,000
Withur Sec. Sch	1	10,000
Gendia Sec.	1	10,000
St. Marks Obambo Sec	3	15,000
MitiroSec. Sch	18	90,000
BarkowinoSec.	54	270,000
Ndira Sec	1	5,000
St. Theresa's Girls Kibuye Sec.	1	10,000
Agwara Sec.	11	55,000
Akokosec. sch	42	210,000
JaramogiOgingaOdinga Sec.	36	180,000
Bondo Township	40	200,000
Christian Sec.	1	5,000
Ebusiloli	1	5,000
Rangala Girls	2	20,000
Sega Girls	1	10,000
Father Ouderaa	2	15,000
Gagra Sec.	1	5,000
Gobej Sec.	24	120,000
Kipasi Sec.	4	20,000
Got Abiero Sec.	30	150,000
Got Matar Sec	29	145,000
Joakim Owang Sec.	23	115,000
Jusa Sec.	55	275,000

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Kanyibok Sec.	4	20,000
Ulowa Girls	2	20,000
Kapiyo Sec	27	135,000
Kisumu Day	1	5,000
Kitambo Sec.	4	20,000
Kokise Sec.	1	5,000
Kowuor Sec	1	5,000
Mahaya Sec	2	10,000
Malele Sec	1	5,000
MbekaGirls	15	70,000
Kamnara Sec	9	45,000
NdiraSec.	32	160,000
Nyabera Sec	1	5,000
Nyaguda Sec	21	105,000
Nyawitasec	47	235,000
Nyong'ong'a Sec	1	5,000
Obede Sec	1	5,000
Ofafa Jericho	1	5,000
OsiekoSec	17	85,000
OyugiOgango	1	5,000
Siaya Township	1	5,000
St. Monica Mago	13	65,000
Majiwa Sec	2	20,000
St. PaulsMitiro	14	70,000
St. Charles Lwanga	1	5,000
St. Ignatius Loyola	1	5,000
St. Mary's Maranyona	15	75,000
St. Philip Wera	1	5,000
St. Sylvester Madiany	1	5,000
UyawiSec	17	85,000
Wangarot Sec	1	5,000
Barkanayango	2	20,000
Mulaha Sec.	33	<u>165,000</u>
Total		<u>5,740,000</u>

(ii) Bursary Tertiary/Universities	No. of Students	Kshs.
Catholic Universit	1	20,000
Chuka University	1	20,000
Egerton University	19	380,000
Moi University Eldoret	8	160,000
Moi University	14	280,000

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JKWAT	2	40,000
JOUST	46	920,000
UON	19	380,000
Bondo TTC	1	165,000
KCA University	1	20,000
Kenya Methodist Univ.	1	20,000
Kenyatta University	13	260,000
Kisii University	2	40,000
Laikipia University	4	80,000
Maseno University	13	260,000
MasindeMuliro University	4	80,000
Meru University	1	20,000
Kabarak University	1	20,000
Mt. Kenya University	8	160,000
Multimedia University	2	40,000
Technical University College	4	80,000
Pwani University	1	20,000
Asumbi TTC	2	30,000
University of Eldoret	4	89,000
Egoji TTC	1	15,000
Eregi TTC	2	30,000
Meru TTC	2	30,000
Migori TTC	1	15,000
Jomokenyatta University of Agric& tech	4	80,000
Mosoriot TTC	2	30,000
Nabongo TTC	1	15,000
/nyabola Adventist TTC	1	15,000
Shanzu TTC	1	15,000
Tambach TTC	3	45,000
Thogoto TTC	1	15,000
Bondo ECD	3	45,000
Bukura Agricultural Col.	1	15,000
Buruburu Institute of fine Arts	1	15,000
Friends College Kaimosi	1	15,000
Gusi Institute	1	15,000
KIM Eldoret	1	15,000
Kisumu Decece	1	15,000
Nairobi Aviation Clge.	1	15,000
Nyang'oma tech. Instit. For the Deaf	1	15,000
Ramogi Institute for Advance Tech.	2	30,000
Sang'alo Institute	1	15,000
Siaya Institute of Tech.	1	15,000

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St. Joseph tech. Inst. For the deaf	1	15,000
Kisumu Polytechnique	14	220,000
Amref Virtual Training College	2	20,000
Bondo KMTC	28	140,000
Nyeri KMTC	2	20,000
		Kshs
Kisumu KMCT	4	40,000
Mombasa KMTC	2	20,000
Nairobi KMTC	2	40,000
Nakuru KMTC	2	40,000
Siaya KMTC	10	<u>100,000</u>
Total		<u>4,769,000</u>

iii) TRANSFERS TO WATER PROJECT

	Kshs.
Alero Water Pan	1,500,000
Koele Water Pan	2,000,000
Koyieng Water Pan	2,000,000
Nango Water line	1,000,000
Gwang'a Water Project	3,000,000
Penwa Water Project	700,000
Total	<u>10,200,000</u>

iv) TRANSFERS TO FOOD SECURITY

	Kshs.
Kamumbo BMU	500,000
Nambo BMU	400,000
Total	<u>900,000</u>

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v) TRANSFERS TO SECURITY PROJECTS

	Kshs.
Bondo Police Post	1,000,000
Mageta Police Post	1,200,000
WichLum Police Post	1,000,000
CDF Compound	1,000,000
Kodinya Market	300,000
Wagusu Market	300,000
Kambajo Market	300,000
Ndira Market	300,000
Kajim Market	300,000
Ulanda Market	300,000
Waringa Market	300,000
Nyamonye Market	300,000
Daraja Market	300,000
Kothacha Market	300,000
Total	<u>7,000,000</u>

v) TRANSFERS TO ROADS PROJECT

	Kshs.
Anyuongi-Thim-Migono-Kolango (Ruwo Bridge)	1,800,000
Kanyibok-Anyanga-Usenge-Sanda-Police Station	1,200,000
Rozala-Bar Kawaga-Bar Opuk	700,000
Majiwa-Anganga-Bar Chando	284,400
Rabango-Kamenga	1,000,000
Uhanya-Nyenye-Honge	1,000,000
Nyabenge-Okola	1,000,000
Total	<u>6,984,400</u>

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vi) TRANSFERS TO ENVIRONMENTAL PROJECTS

	Kshs.
Nyang'oma sub location	232,740
Migwena East Sub location	232,740
Barkowino East sub location	232,740
Usenge Sub-location	232,740
Yimbo North Sublocation	232,739
Total	<u>1,163,699</u>

vii) TRANSFERS TO EMERGENCY PROJECTS

	Kshs.
Kanyibok Primary School	300,000
Uyawi Secondary School	500,000
Mwafabi Investments	570,000
Kapenguria Hardware	401,950
Akoko Secondary School	3,000,000
Makadi Building and Suuplies Ltd	500,000
Kapiyo Chiefs Camp	325,550
Purchase of M/V	479,420
Mzee Jack Auto garage	650,000
KPLC	267,052
RomnwaUsire Water	300,000
Jasel Strategic Solutions	560,000
Rescue alarms	220,000
Sibo water and sanitation	264,000
CMC Motors	302,044
Nyuraro Enterprises	350,000
Total	<u>8,990,016</u>



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viii) TRANSFER TO MOCKS AND CATS

	Kshs.
Bondo District Course Panel	484,640
Bondo District Course Panel	550,000
Total	<u>1,034,640</u>

TRIAL BALANCE
AS AT 30TH JUNE 2014

Account Title	Folio	Debit Kshs.	Credit Kshs.
Transfers from CDF Board	1		138,431,649
Compensation of Employees	4	1,808,178	
Use of goods and services	5	1,926,621	
Committee meeting allowance	6	3,252,936	
Transfer to other Government Units	7	51,929,583	
Other grants and transfers	8	46,781,755	
Social security benefits	9	14,400	
Acquisition of assets	10	8,736,323	
Bank Balance c/d	12	26,739,076	
Bank Balance b/fwd	16		2,757,255
Total		<u>141,188,874</u>	<u>141,188,874</u>

