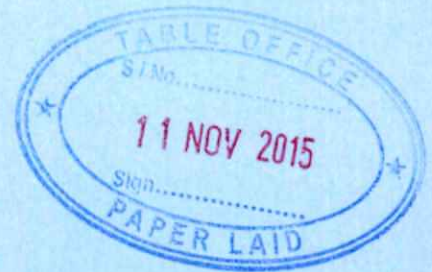


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

Paper laid
By Hon. A. Dushie (Hon)
on Wed. 11.11.2015 (PM)
Mmm



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
BORABU 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 - BORABU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Borabu Constituency set out on pages 5 to 16, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments 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 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 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

1. Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs.39,699,269 as at 30 June 2014 comprised of Kshs.39,249,519 as bank balance and outstanding imprests totalling Kshs.449,750. The bank balance confirmation certificate and imprest warrants were not availed for audit verification. In the absence of bank balance certificate and imprest warrants, the accuracy of cash and cash equivalents balance of Kshs.39,699,269 as at 30 June 2014 could not be confirmed.

2. Use of Goods and Services

The statement of receipts and payments reflects total payments of Kshs.4,626,680 spent on the use of goods and services. However, documents in support of expenditures totalling Kshs.761,216 were not availed for audit verification. Consequently, the propriety of the expenditures could not be confirmed.

3. Irregular Use of Emergency Reserve

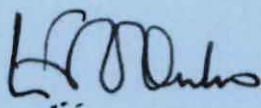
In the month of April 2014, a payment of Kshs.1,699,135 was charged from emergency reserve for the construction of an outpatient building at Ethurungi Dispensary. The expenditure of Kshs.1,699,135 was spent contrary to Section 12(3) of the Constituencies Development Fund Act, 2013 as there was no urgent and unforeseen circumstance to warrant for the classification of the expenditure as an emergency.

4. Statement of Cash Flows

The financial statements for the year under review do not include a statement of cash flow contrary to the requirements of International Public Sector Accounting Standards (IPSAS) No.1 on Presentation of Financial Statements.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Borabu Constituency 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 Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

08 October 2015



CONSTITUENCIES DEVELOPMENT FUND – BORABU

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)**

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VI. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES..... 8

KEY ENTITY 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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	A.B. Otieno
3.	District Accountant	Jeremiah Okenye

(d) Fiduciary Oversight Arrangements

I.	Alfred M. Ndubi	CDFC Chairman
II.	Peter Arama	Secretary
III.	Peterson M. Obuba	Member
IV.	Innocent Mose	Member
V.	Duncan Ondari Omenge	Member
VI.	Teresa Moraa	Member
VII.	Esther Orutwa	Member
VIII.	Peris Nyarunda	Member
IX.	A.B. Otieno	Fund Account Manager
X.	Hon. Ben Momanyi	M.P-Ex-official

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

(e) Entity Headquarters

P.O. Box 1-40502-Nyansiongo

(f) Entity Contacts

Telephone: (254) 727-699-611

Email: borabucdf@cdf.go.ke

Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker

Equity Bank

Keroka Branch

A/C No: 1240261392623

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

G.P 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

CONSTITUENCY DEVELOPMENT FUND – BORABU

Reports and Financial Statements

For the year ended June 30, 2014

STATEMENT OF ENTITY 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 the Constituency Development Fund Committee 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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Fund Account Manager in charge of the *Borabu CDF* is responsible for the preparation and presentation of the *Constituencies* 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 (period) 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

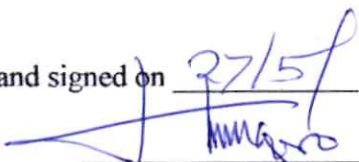
The Fund Account Manager in charge of the *Borabu CDF* accepts responsibility for the *Borabu CDF* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Borabu 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 *Borabu 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 *Borabu* confirms that the entity has complied fully with applicable Government Regulations and that the *Borabu CDF* 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 *Borabu CDF* financial statements were approved and signed on 27/5/2015


Alfred M. Ndubi
Chairman - CDFC

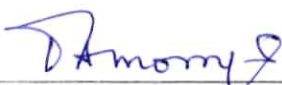

A.B Otieno
Fund Account Manager

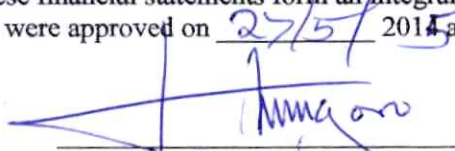
CONSTITUENCY DEVELOPMENT FUND – BORABU
Reports and Financial Statements
For the year ended June 30, 2014

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	75,861,165.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		75,861,165.00	-
PAYMENTS			
Compensation of Employees	4	101,357.00	-
Use of goods and services	5	4,626,680.16	-
Committee allowances & expenses	6	-	-
Transfers to Other Government Units	7	10,700,000.00	-
Other grants and transfers	8	14,657,385.00	-
Social Security Benefits	9	12,427.60	-
Acquisition of Assets	10	6,064,045.99	-
Other Payments	11	-	-
TOTAL PAYMENTS		36,161,896.00	-
SURPLUS/DEFICIT		39,699,269.00	-

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 27/5/15 2015 and signed by:


 Alfred M. Ndubi
 Chairman CDFC



 A.B. Otieno
 Fund Account Manager


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

STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	39,249,519.00	-
Cash Balances (sale of tenders,hire of grader)	13	-	-
Outstanding Imprests	14	449,750.00	-
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	-
TOTAL FINANCIAL ASSETS		39,699,269.00	-
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	-
Surplus/Deficit for the year (from stm of receipt & expenditure		39,699,269.00	-
Prior year adjustments	17	-	-
NET LIABILITIES		-	-

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 27/5/2015 and signed by:


 Alfred M. Ndubi
 CDFC CHAIRMAN

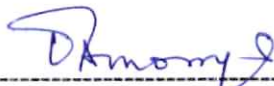

 A. B. Otieno
 FUND ACCOUNT MANAGER

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

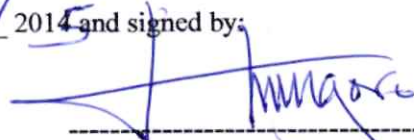
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	101,357.00	-	101,357.00	101,357.00	-	100.00
Use of goods and services	4,626,680.16	-	4,626,680.16	4,626,680.16	-	100.00
Committee Members Expenses	-	-	-	-	-	#DIV/
Transfers to Other Government Units	10,700,000.00	-	10,700,000.00	10,700,000.00	-	100.00
Other grants and transfers	14,657,385.00	-	14,657,385.00	14,657,385.00	-	100.00
Social Security Benefits	12,427.60	-	12,427.60	12,427.60	-	100.00
Acquisition of Assets	6,064,045.99	-	6,064,045.99	6,064,045.99	-	100.00
Other Payments	-	-	-	-	-	#DIV/
TOTALS	36,161,895.80	-	36,161,895.80	36,161,895.80	-	

The entity financial statements were approved on 27/5/2014 and signed by:



Alfred M. Ndubi
 CDFC CHAIRMAN



A. B. Otieno
 FUND ACCOUNT MANAGER

SIGNIFICANT ACCOUNTING POLICIES

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

1. 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 *entity*. 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 *entity*.

2. Recognition of revenue and expenses

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

3. In kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

4. 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 the Central Bank of Kenya and 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.

CONSTITUENCY DEVELOPMENT FUND – BORABU

Reports and Financial Statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. 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 *Borabu CDF* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high level assessment of the *Borabu CDF* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

9. 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.

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

NOTES TO THE FINANCIAL STATEMENTS

GFS CODES

1330400 1 TRANSFERS FROM CDF BOARD

		Description	2013 - 2014 Kshs	2012 - 2013 Kshs
1330407	Normal Allocation	AIE NO...A735658	2,000,000.00	-
		AIE NO.....A735756	35,930,582.50	-
1330408	Conditional grants	AIE NO...	37,930,582.50	-
		TOTAL	75,861,165.00	-

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

		2013 - 2014 Kshs	2012 - 2013 Kshs
3510202	Receipts from the Sale of Buildings	-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of office and general equipment	-	-
Total		-	-

1400000 3 OTHER REVENUES

		2013 - 2014 Kshs	2012 - 2013 Kshs
	Interest Received	-	-
	Rents	-	-
	Sale of tender documents	-	-
	Other Receipts	-	-
	Not Classified Elsewhere	-	-
	Total	-	-

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

2110000 4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	101,357.00	-
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Total	101,357.00	-

2200000 5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
2210100 Utilities, supplies and services	-	-
2210104 Office rent	-	-
2210200 Communication, supplies and services	-	-
2210300 Domestic travel and subsistence	-	-
2210500 Printing, advertising and information supplies & services	-	-
2210600 Rentals of produced assets	-	-
2210700 Training expenses	-	-
2210800 Hospitality supplies and services	-	-
2210900 Insurance costs	-	-
2211000 Specialised materials and services	-	-
2211100 Office and general supplies and services	4,617,850.16	-
2211200 Fuel ,oil & lubricants	-	-
2211300 Other operating expenses (Bank Charges)	8,830.00	-
2220100 Routine maintenance – vehicles and other transport equipment	-	-

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

2220200	Routine maintenance – other assets	-	
		-	
	Total	4,626,680.16	

2210800 6 CDFC EXPENSES

	Description	2013 - 2014 Kshs	2012 - 201 Kshs
2210802	Other committee expenses		-
2210809	Committee allowance	-	-
	TOTAL	-	-

7 TRANSFER TO OTHER GOVERNMENT

2630200 ENTITIES

	Description	2013 - 2014 Kshs	2012 - 201 Kshs
2630204	Transfers to primary schools	3,400,000.00	
2630205	Transfers to secondary schools	6,900,000.00	
2630206	Transfers to Tertiary institutions	-	
2630207	Transfers to Health institutions	400,000.00	
	TOTAL	10,700,000.00	

8 OTHER GRANTS AND OTHER

2640000 PAYMENTS

	Description	2013 - 2014 Kshs	2012 - 201 Kshs
2640101	Bursary -Secondary	-	
2640102	Bursary -Tertiary	9,098,000.00	
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water	925,000.00	
2640505	Food security/Agriculture	400,000.00	
2640506	Electricity	-	
2640507	Security	800,000.00	
2640508	Roads	-	
2640509	Sports	-	
2640510	Environment	-	
2640200	Emergency Projects	3,434,385.00	

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

Total	14,657,385.00	
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2120000 9 SOCIAL SECURITY BENEFITS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	1,600.00	
2120102	Employee contribution to NSSF	1,600.00	
2120103	Employee contribution to NHIF	2,560.00	
2120104	Employee contribution to Commissioner of Income Tax	6,667.60	
	Total	12,427.60	

3100000 10 ACQUISITION OF ASSETS

	<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		
3110202	Construction of Buildings		
3110302	Refurbishment of Buildings		
3110701	Purchase of Vehicles	5,262,181.00	
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles		
3111001	Purchase of Office furniture and fittings	648,067.99	
3111002	Purchase of computers ,printers and other IT equipments		
3111005	Purchase of photocopier		
3111009	Purchase of other office equipments	153,797.00	
3111112	Purchase of soft ware		
3130101	Acquisition of Land		
	Total	6,064,045.99	

11 Other Payments	2013 - 2014	2012 - 2013
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TOTAL

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

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2011
	Kshs	Kshs
<i>EQUITY BANK, KEROKA BRANCH.</i>	39,699,269.00	
	-	
Total	39,699,269.00	

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2011
	Kshs	Kshs
Sale of tender		
Hire of graders		
Hire of hall		
Other receipts (specify)		
Total	-	

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>BONFACE OTIENO</i>	449,750.00	0	449,750.00
<i>Name of Officer</i>	-	0	-
<i>Name of Officer</i>	-	0	-
<i>Name of Officer</i>	-	0	-
<i>Name of Officer</i>	-	0	-
<i>Name of Officer</i>	-	0	-
Total	449,750.00		449,750.00

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2011
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	-	-	-	
<i>Describe the nature of</i>	-	-	-	

CONSTITUENCY DEVELOPMENT FUND – BORABU

Reports and Financial Statements

For the year ended June 30, 2014

<i>deposit</i>				
<i>Describe the nature of deposit</i>	-	-	-	
<i>Describe the nature of deposit</i>	-	-	-	
Total			-	

16 BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	
Cash in hand	-	
Cash equivalents (short-term deposits)	-	
Imprest	-	
Receivables	-	
Payables	-	

Total

[Provide short appropriate explanations as necessary]

17

PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	
Cash in hand	-	
Cash equivalents (short-term deposits)	-	
Imprest	-	
Receivables	0	
Payables	-	

Total

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

18

OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

- 1) ONE LANDCRUISER M/V –
GKB 818F
- 2) ONE HP LAPTOP
- 3) ONE SAMSUNG PRINTER
- 4) ONE SAMSUNG NOTE
BOOK
- 5) ONE CONFERENCE TABLE
- 6) 14 EXECUTIVE HIGH BACK
CHAIRS
- 7) ONE 3IN 1 VISITORS CHAIR
- 8) 6 VISITORS CHAIRS
- 9) 6 STEEL OFFICE CABINETS

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

Ksh 37,930,582.50

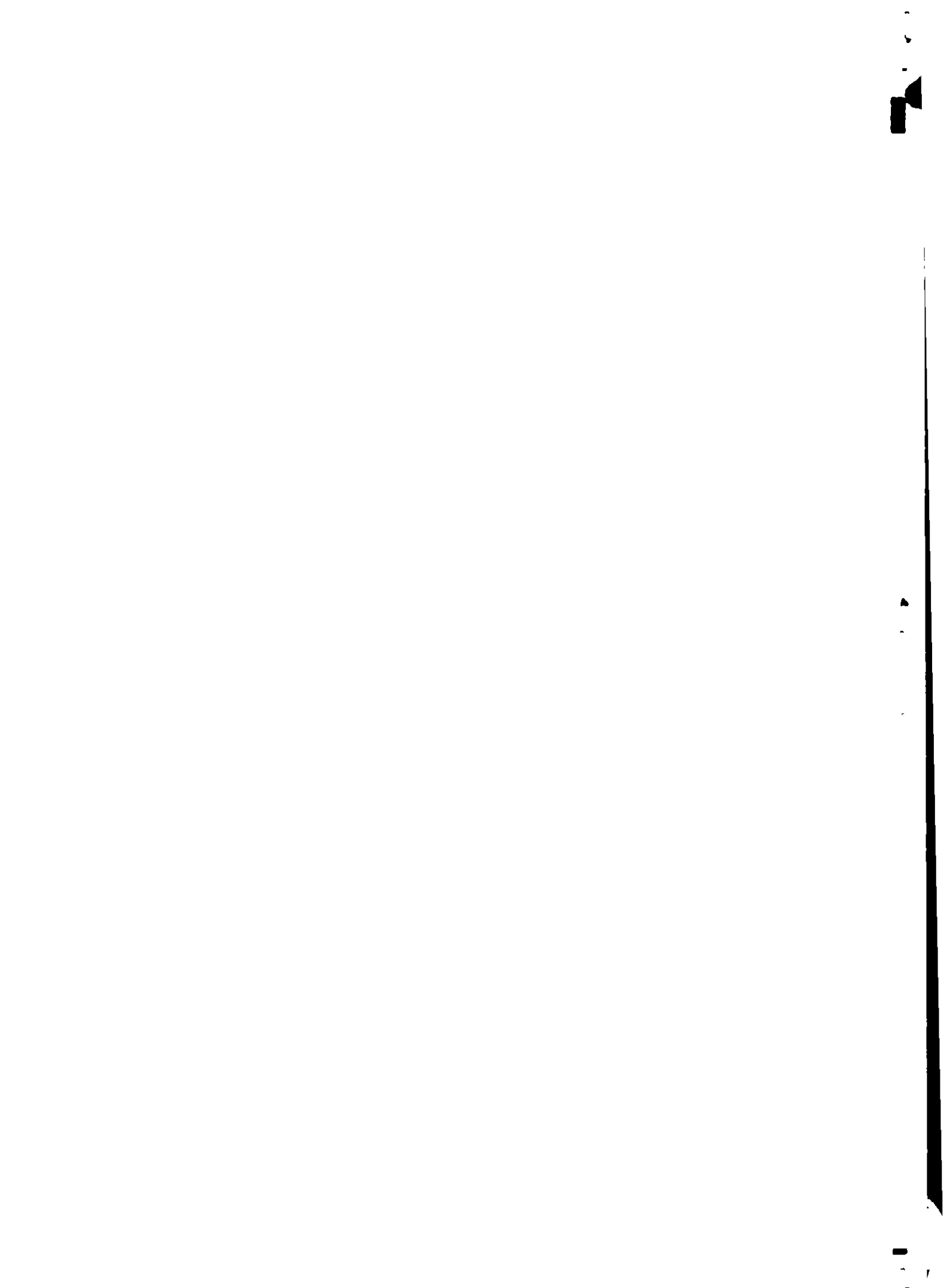
**18.5 DISBURSEMENTS FROM THE
BOARD**

June 2014



CONSTITUENCIES DEVELOPMENT FUND MONTHLY/ANNUAL EXPENDITURE

CONSTITUENCY NAME: BORABU				FINANCIAL YEAR: 2013		AMOUNT
BANK BALANCE AS PER CASH BOOK AS AT : 1ST JANUARY				(Attach a copy of)		-
X AMOUNT RECEIVED FROM THE BOARD						
				A/E NO.	Amount	
				A735658	2,000,000.00	
				A735756	35,898,582.50	
						37,930,582.50
AVAILABLE FUNDS						37,930,582.50
X ALLOCATIONS						
PROJECT CODE	SECTOR/PROJECT TITLE	Amount	PAYEE	DATE	P.V NO.	AMOUNT
	1) ADMINISTRATION	3,339,230.50	ALFRED M. NDUBI	28/1/14	1	61,800.00
			BONFACE O. AGORO	28/1/14	2	111,800.00
			PETER ARAMA	28/1/14	3	61,800.00
			EDWARD RATEMO	29/1/14	4	84,000.00
			BONFACE O. AGORO	10/2/2014	7	51,000.00
			BONFACE O. AGORO	10/2/2014	8	14,600.00
			ALFRED M. NDUBI	18/2/14	10	41,600.00
			BONFACE O. AGORO	13/2/14	9	57,000.00
			FUND ACCOUNT MANAGER	25/2/14	15	112,000.00
			BONFACE O. AGORO	25/2/14	17	73,000.00
			BONFACE O. AGORO	3/3/2014	18	208,000.00
			BONFACE O. AGORO	3/5/2014	19	61,600.00
			ALFRED M. NDUBI	3/5/2014	20	73,600.00
			BONFACE O. AGORO	3/7/2014	23	52,000.00
			CLEOPHAS J. ONCHANA	3/7/2014	27	16,892.00
			CLEOPHAS J. ONCHANA	3/7/2014	28	16,892.00
			CLEOPHAS J. ONCHANA	3/7/2014	29	16,892.00
			CLEOPHAS J. ONCHANA	3/7/2014	30	16,892.00



			USIU				5,000.00	
			PWANI UNIVERSITY				17,000.00	
			HORIZON ECDE				35,000.00	
			KISII INSTITUTE				15,000.00	
			KISII DICECE				5,000.00	
			KISUMU POLYTECHNIC				10,000.00	
			KAPLONG				5,000.00	
			NAIROBI AVIATION				55,000.00	
			MURANGA COLLEGE				5,000.00	
			ST ANDREWS				5,000.00	
			KARATINA UNIVERSITY				64,000.00	
			THIKA INSTITUTE				5,000.00	
			MIGORI ECDE				5,000.00	
			BUKURA INSTITUTE				5,000.00	
			KENYA INSTITUTE OF TECHNOLOGY				10,000.00	
			ELDORET POLYTECHNIC				104,000.00	
			KENYA INSTITUTE OF PROFESSIONAL STUDIES				5,000.00	
			SIGALAGALA POLYTECHNIC				5,000.00	
			KARATINA UNIVERSITY				15,000.00	
			KWS NAIVASHA				8,000.00	
			CHEPKOILEL UNIVERSITY				5,000.00	
			UTALII COLLEGE				5,000.00	
			KENYA INSTITUTE OF SPECIAL EDUCATION				5,000.00	
			ZETEC COLLEGE				8,000.00	
			RAM NURSING				5,000.00	
			LAIKIPIA UNIVERSITY				122,000.00	
			MASINDE MULIRO				82,000.00	
			MAKERERE UNIVERSITY				8,000.00	
			ST PAULS UNIVERSITY				22,000.00	
			UNIVERSITY OF ELDORET				153,000.00	
			BARATON UNIVERSITY				25,000.00	
			STRATHMORE UNIVERSITY				15,000.00	
			KTTC				15,000.00	
			DALC				8,000.00	
			RUIS MULTIPURPOSE				25,000.00	
			BORABU MOMA				25,000.00	
			KENDU ADVENTIST				10,000.00	
			KENYENYA TTC				5,000.00	
			THOGOTO TTC				5,000.00	
			KAIMOSI TTC				13,000.00	



			SAMBURU TTC			5,000.00	
			KIPSIGIS TTC			15,000.00	
			MURANGA TTC			5,000.00	
			ST JOHNS KILIMAMBOGO TTC			5,000.00	
			MOSORIOT TTC			13,000.00	
			ASUMBI TTC			18,000.00	
			EREGI TTC			5,000.00	
			EGOJI TTC			5,000.00	
			MIGORI TTC			15,000.00	
			ST AUGUSTINE TTC			5,000.00	
			KAGUMO TTC			39,000.00	
			KIGARI TTC			10,000.00	
			ST MARK TTC			5,000.00	
			GARISA TTC			5,000.00	
			KITALE TTC			5,000.00	
			ORTHODOX TTC			5,000.00	
			KAMAGAMBO TTC			5,000.00	
			KERICHO TTC			24,000.00	
			TAMBACH TTC			13,000.00	
			SAMBURU TTC			10,000.00	
			ST PAULS TTC			10,000.00	
			KENYA WATER INSTITUTE			10,000.00	
			ELGON VIEW COLLEGE			365,000.00	
			KAMPALA UNIVERSITY			56,000.00	
			KAIBOI INSTITUTE			5,000.00	
			MT KENYA UNIVERSITY			350,000.00	
			COOPERATIVE UNIVERSITY			30,000.00	
			KINK COLLEGE			8,000.00	
			KENYA INSTITUTE OF MANAGEMENT			13,000.00	
			TAJITA TAVETA UNIVERSITY			15,000.00	
			JODAN COLLEGE			18,000.00	
			NYAMIRA INSTITUTE			5,000.00	
			NYABURURU TTC			5,000.00	
			PC KINYANJUI			5,000.00	
			HEKIMA TTC			15,000.00	
			NAROK TTC			23,000.00	
			KEROKA TECHNICAL			5,000.00	
			ROCKY DRIVING SCHOOL			5,000.00	
			KENYA METHODIST UNIVERSITY			12,000.00	

	7) AGRICULTURE	400,000.00		BIKORORO T/B CENTRE	7/3/2014	25	100,000.00	
				CHEPNGOMBE C/DIP	11/3/2014	54	100,000.00	
				MATUNWA T/BUYING CENTRE	11/3/2014	53	100,000.00	
				CHAMINGI T/BUYING CENTRE	11/3/2014	52	100,000.00	
							Sub-total	400,000.00
	8) WATER	1,350,000.00		NYANSIONGO WATER PROJECT	11/3/2014	38	200,000.00	
				KIABONYORU WATER PROJECT	7/3/2014	26	725,000.00	
							sub-total	925,000.00
	9) ROADS	1,000,000.00					Sub-Total	-
	10) SECURITY/PROV. ADMINISTRATION	800,000.00		RAITIGO AP POST	11/3/2014	43	100,000.00	
				NYANSIONGO CHIEF'S OFFICE	11/3/2014	44	300,000.00	
				ESISE DO'S OFFICE	11/3/2014	50	300,000.00	
				ENSINYO AP POST	11/3/2014	59	100,000.00	
							sub-total	800,000.00
	11) MOTOR VEHICLE	5,500,000.00		BHOGALS AUTO GARAGE			5,262,181.00	
							Sub-total	5,262,181.00
	TOTAL ALLOCATION	37,930,582.50					TOTAL EXPENDITURE	36,183,247.14
	BANK BALANCE AS PER CASH BOOK AS AT: 30TH JUNE 2014						(Attach a copy of	1,297,585.36
	CASH BALANCE AS PER CASH BOOK AS AT: 30TH JUNE 2014						(Attach a copy of	449,750.00
	TOTAL AMOUNT OWING TO THE CONSTITUENCY FROM THE BOA							1,747,335.36
	Fund Account Manager	<i>A. E. Othman</i>			Signature	<i>[Signature]</i>		Date
	District Accountant				Signature			Date