

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Paper Laid
By the Leader of
Majority Party
Hon. Aden Duale
on Tuesday
27 October
[Signature]



REPORT



OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ugunja Constituency set out on pages 4 to 33, which comprises statement of assets as at 30 June 2014, and statement of receipts and payments, statement of cash flows, 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 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 (IPSAS), 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 4 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 (2) 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 opinion.

Basis for Qualified Opinion

1. Construction of male/female wards at Ambira Sub- District Hospital

The Constituency Development Fund allocated Kshs.4,217,365 to Ambira Sub-District Hospital for completion of works on the ground floor of one storey male/female wards which has been under construction since the year 2010. Physical verification in October 2014 revealed that the work was done on the ground floor, however there was no evidence to show that the works were being supervised by the Ministry of Public Works as required by the CDF Act. Further, it could not be confirmed whether procurement procedures were followed in appointing the contractor as the procurement documents were not availed for audit review.

In the absence of the procurement documents and other relevant project documents, it was not possible to determine whether the construction was done in accordance with specifications and whether proper procurement procedures were followed.

2. Stalled Project at Ywaya Primary School

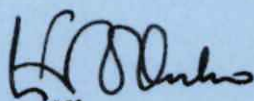
The CDF in the year 2013/14 allocated Kshs.2,000,000 for construction of 3 classrooms and an administration block at Ywaya Primary School and a contractor was appointed to undertake the works. However the works stalled after roofing the classrooms and finishing done up to 80% in respect of two classrooms for which Kshs.1,530,000 was paid. The contractor was later terminated and management was in the process of appointing another contractor. It could not be determined whether the remaining funds would be enough to complete the project as had been planned.

3. Non filing of expenditure returns

Examination of the financial records revealed that the projects whose total costs were Kshs.1,897,560 were implemented by Project Management committees, however expenditure returns were not availed by management for audit verification. In absence of the expenditure returns, it was not possible to ascertain whether the funds disbursed to PMCs were utilized for the intended purposes.

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 Ugunja Constituencies Development Fund – Ugunja 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 Public Finance Management Act, 2012 and the CDF Act, 2013



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

17 July 2015



CONSTITUENCIES DEVELOPMENT FUND – UGUNJA 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)

CONSTITUENCIES DEVELOPMENT FUND - UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Boaz Omondi Odeyo
3.	District Accountant	Collince Nundu

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

<i>Charles Oduor Ogada</i>	<i>Chairman</i>
<i>Funds Accounts Manager, Ugunja</i>	<i>Ex-officio Member</i>
<i>Deputy County Commissioner</i>	<i>National government official</i>
<i>Kevin Omondi Lubalo</i>	<i>Member</i>
<i>Erick Victor Ochieng oyeho</i>	<i>Member</i>
<i>Jackline Melisa Anyanje Omondi</i>	<i>Secretary</i>
<i>Margaret Akinyi Oloo</i>	<i>Member</i>
<i>Jane Atieno Okoth</i>	<i>Member</i>
<i>Clement Luttah Owino</i>	<i>Member</i>
<i>Patrick Opata</i>	<i>Member</i>

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

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 212-40606
CDF Building
Opposite Nyasanda Pri. school
Ugunja, KENYA

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

E-mail cdfugunja@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

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

1. Equity Bank Siaya Branch
A/C NO.0970261942309
P.O .BOX 212-40606,
SIAYA.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA 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 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 Ugunja *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 Ugunja *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 Ugunja *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 Ugunja *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 Ugunja *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 Ugunja *CDF* financial statements were approved and signed on 1st September, 2014.



Charles Oduor Ogada
Chairman - CDFC



Boaz Omondi Odeyo
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2014****III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2014**

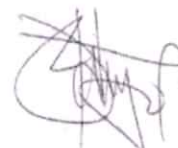
	NOTE	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	69,415,690	-
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		69,415,690	-
PAYMENTS			
Compensation of Employees	4	535,620	0
Use of goods and services	5	803,885	0
Committee allowances & expenses	6	2,247,100	0
Transfers to Other Government Units	7 & 19	2,400,000	0
Other grants and transfers	8 & 20	16,369,554	0
Social Security Benefits	9	7,600	0
Acquisition of Assets	10	380,000	0
Other Payments	11	-	0
TOTAL PAYMENTS		22,743,759	0
SURPLUS/DEFICIT		46,671,930	0

The Ugunja Constituency started operation in January 2014 after being split from Ugenya CDF in 2013

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ugunja CDF financial statements were approved on 1st September, 2014 and signed by



Charles Oduor Ogada
Chairman - CDFC



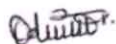
Boaz Omondi Odeyo
Fund Account Manager

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

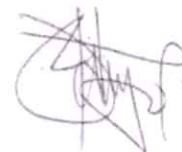
IV. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE 2014

	NOTE	2013-2014 Kshs	2012-2011 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	46,561,930	0
Cash Balances (sale of tenders,hire of grader)	13	-	
Outstanding Imprests	14	110,000	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	
TOTAL FINANCIAL ASSETS		46,671,930	0
 REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	0
Surplus/Deficit for the year (from stm of receipt & expenditure		46,671,930	0
Prior year adjustments	17	-	0
NET ASSETS		46,671,930	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ugunja CDF financial statements were approved on 1st September, 2014 and signed by:



Charles Oduor Ogada
 Chairman - CDFC



Boaz Omondi Odeyo
 Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2014

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,351,200.00		1,351,200.00	535,620	815,580.00	39.64031972
Use of goods and services	2,325,011.70	(380,000.00)	1,945,011.70	803,885	1,141,126.70	41.33059971
Committee Members Expenses	2,552,000.00		2,552,000.00	2,247,100	304,900.00	88.05250784
Transfers to Other Government Units	27,050,188.00		27,050,188.00	2,400,000	24,650,188.00	8.872396746
Other grants and transfers	36,118,090.30		36,118,090.30	16,369,554	19,748,535.55	45.32231526
Social Security Benefits	19,200.00		19,200.00	7,600	11,600.00	39.58333333
Acquisition of Assets		380,000.00	380,000.00	380,000	0	100
Other Payments						
TOTALS	69,415,690.00		69,415,690.00	22,743,759	46,671,930.25	32.76

The Ugunja CDF financial statements were approved on 1st September, 2014 and signed by:



Charles Oduor Ogada,
Chairman – CDFC.



Boaz Omondi Odeyo,
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

**VI: CASHFLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2014**

Receipts for operating Activities

Transfers from Other Government Entities	1	69,415,690	
Other Revenues	3	<u>-</u>	69,415,690

Payments for operating expenses

Compensation of Employees	4	535,620	
Use of goods and services	5	803,885	
Committee Expenses	6	2,247,100	
Transfers to Other Government Units	7	2,400,000	
Other grants and transfers	8	16,369,554	
Social Security Benefits	9	7,600	
Other Expenses	11	<u>-</u>	22,363,759

Adjusted for:

Adjustments during the year			0
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Net cashflow from operating activities **0**

**CASHFLOW FROM INVESTING
ACTIVITIES**

Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	380,000	
Net cash flows from Investing Activities			380,000

**CASHFLOW FROM FINANCING
ACTIVITIES**

Net cash flow from financing activities **0**

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

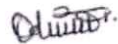
Reports and Financial Statements

For the year ended June 30, 2014

**NET INCREASE/ IN CASH AND CASH
EQUIVALENT**

Cash and cash equivalent at BEGINNING of the year	16	0
Cash and cash equivalent at END of the year		46,671,930

The Ugunja CDF financial statements were approved on 1st September, 2014 and signed by:



**Charles Oduor Ogada,
Chairman – CDFC.**



**Boaz Omondi Odeyo,
Fund Account Manager**

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

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.

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA 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 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.

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA 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 – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

I. NOTES TO THE FINANCIAL STATEMENTS

NAME OF CONSTITUENCY: UGUNJA

**GFS
CODES**

1330400

1 TRANSFERS FROM CDF BOARD

		2013 - 2014	2012 - 2013
		Kshs	Kshs
1330407	Normal Allocation	27,766,276.00	0
	AIE NO...735671		
	AIE NO.....750024	41,649,414.00	0
1330408	Conditional grants		
TOTAL		69,415,690.00	0

3510000

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings	-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	0
3510801	Receipts from the Sale Plant Machinery and Equipment	-	0
3510803	Receipts from the Sale of office and general equipment	-	0
Total		-	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

3 OTHER REVENUES

1400000

		2013 - 2014	2012 - 2013
		Kshs	Kshs
1410107	Interest Received	-	0
1410405	Rents	-	0
1420601	Sale of tender documents	-	0
	Other Receipts Not Classified	-	0
1450207	Elsewhere	-	0
Total		-	0

2110000

4 COMPENSATION OF EMPLOYEES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2110201	Basic wages of contractual employees	535,620.00	0
2110202	Basic wages of casual labour	0	
Personal allowances paid as part of salary			
2110301	House allowance	0	0
2110314	Transport allowance	0	0
2110320	Leave allowance	0	0
2110326	Other personnel payments	0	0
Total		535620	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

2200000

5 USE OF GOODS AND SERVICES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services	235,988.00	
2210104	Office rent	-	
2210200	Communication, supplies and services	24,850.00	
2210300	Domestic travel and subsistence	78,000.00	
2210500	Printing, advertising and information supplies & services	-	
2210600	Rentals of produced assets	-	
2210700	Training expenses	-	
2210800	Hospitality supplies and services	106,342.00	
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	122,590.00	
2211200	Fuel ,oil & lubricants	224,400.00	
2211300	Other operating expenses	11,715.00	
2220100	Routine maintenance – vehicles and other transport equipment	-	
2220200	Routine maintenance – other assets	-	
	Total	803,885.00	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

2210800

6 CDFC EXPENSES

Description		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210802	Other committee expenses	1,016,500.00	0
2210809	Committee allowance	1,230,600.00	-
TOTAL		2,247,100.00	0

7 TRANSFER TO OTHE GOVERNMENT ENTITIES

2630200

Description		2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools – Note 19	1,800,000.00	
2630205	Transfers to secondary schools- Note 19	600,000.00	0
2630206	Transfers to Tertiary institutions	-	
2630207	Transfers to Health institutions	-	
TOTAL		2,400,000.00	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

8 OTHER GRANTS AND OTHER PAYMENTS-

2640000 See Note 20

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	5,710,000.00	-
2640102	Bursary -Tertiary	1,790,000.00	
2640104	Bursary-Special schools	1,500,000.00	
2640105	Mocks & CAT	1,000,000.00	
2640504	water	-	
2640505	Food security/Agriculture	-	
2640506	Electricity	-	
2640507	Security	400,000.00	
2640508	Roads	2,238,865.00	
2640509	Sports	-	
2640510	Environment	-	
2640511	Health	2,120,689.75	
2640200	Emergency Projects	1,610,000.00	
Total		16,369,554.75	0

2120000

9 SOCIAL SECURITY BENEFITS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	7,600.00	
Total		7,600.00	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

3100000

10 ACQUISITION OF ASSETS

Non Financial Assets		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	380,000.00	-
3110801	Overhaul of Vehicles	-	-
Total		380,000.00	0

11 Other Payments	2013 - 2014	2012 - 2013
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TOTAL - 0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>EQUITY BANK SIAYA BRANCH A/C NO.090261942309</i>	46,561,930.25	-
	-	-
Total	46,561,930.25	0

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

13 CASH BALANCES (cash in hand)

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	-	-
Hire of graders	-	-
Hire of hall	-	-
Other receipts (specify)	-	-
Total	-	0

[Provide cash count certificates for each]

**14
OUTSTANDING
IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer BOAZ OMONDI ODEYO</i>	60,000.00	0	60,000.00
<i>Name of Officer BOAZ OMONDI ODEYO</i>	50,000.00	0	50,000.00
Total	110,000.00		110,000.00

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

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15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 – 2013
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	-	0	0	0
<i>Describe the nature of deposit</i>	-	0	0	0
<i>Describe the nature of deposit</i>	-	0	0	0
<i>Describe the nature of deposit</i>	-	0	0	0
Total			0	0

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16 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	0
Cash in hand	-	0
Total	<u>-</u>	

[Provide short appropriate explanations as necessary]

17 PRIOR YEAR ADJUSTMENTS

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

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

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18

OTHER DISCLOSURES

18.1 FIXED ASSET SCHEDULE

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

19 TRANSFER TO OTHER GOVERNMENT

2630200 ENTITIES

	Description	2013 - 2014 Kshs	2012 - 2013 Kshs
19.1	Transfers to primary schools		
	Ichinga Primary School	200,000.00	0
	Ulhowe Primary School	200,000.00	
	Lukongo Luduha Primary School	300,000.00	

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Tihinga Primary School	300,000.00	
Sikalame Primary School	600,000.00	
Ugolwe Primary School	200,000.00	
	1,800,000.00	0

19.2 Transfers to secondary schools		
Mbosie Secondary School	600,000.00	0

TOTAL

2,400,000.00

2640000

20 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
20.1 Bursary –Secondary		
ACK Milimani Girls High School	10,000.00	
Agoro Sare High School	15,000.00	
Ahero Girls Secondary School	10,000.00	
Alliance High School	30,000.00	
Aluor Girls High School	40,000.00	
Ambira High School	70,000.00	
Anyiko Secondary School	70,000.00	
Aquina High School	10,000.00	
Argwing Kodhek Mixed Sec. School	15,000.00	
Asumbi Girls High School	10,000.00	
Baba Dogo Secondary School	5,000.00	
Barding Boys High School	60,000.00	
Bishop Linus Okok Girls Sec.School	10,000.00	
Bunyore Gighs Highs School	15,000.00	

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

Busiada Girls Secondary School	10,000.00	
Butere Girls High School	15,000.00	
Butulla Girls High School	20,000.00	
Emukhuwa Secondary School	10,000.00	
Equator Special School	30,000.00	
Friends School Kamusinga	15,000.00	
Gianchere Friends Secondary School	10,000.00	
Got Nanga Secondary School	5,000.00	
Got Osimbo Girls Secondary School	55,000.00	
Hobunaka Secondary School	10,000.00	
Holy Trinity Mayingo Secondary School	40,000.00	
Hono Secondary School	15,000.00	
Igunga Girls High School	10,000.00	
Iterio Girls High School	10,000.00	
Itigo Girls High School	10,000.00	
Jaramogi Secondary School	5,000.00	
Jera Mixed Secondary School	15,000.00	
Kanga High School	15,000.00	
Kaplong Girls High School	10,000.00	
Kipsigis Girls High School	15,000.00	
Kisumu Girls High School	10,000.00	
Koelel High School	10,000.00	
Konjra Mixed Secondary School	15,000.00	
Lenana School	15,000.00	
Lions High School	10,000.00	
Luanda Kathieno Secondary School	5,000.00	
Lukongo Secondary School	5,000.00	
Madungu Secondary School	20,000.00	

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

Maliera Boys Secondary School	20,000.00	
Mangu High School	30,000.00	
Maraba Secondary School	5,000.00	
Maranda High School	60,000.00	
Maseno National School	45,000.00	
Maseno School For the Deaf	60,000.00	
Moi Girls High School Eldoret	15,000.00	
Moi Secondary School Uloma	325,000.00	
Molo Secondary School	10,000.00	
Mudhiero Secondary School	55,000.00	
Mumias Primary School for the Deaf	60,000.00	
Nairobi School	30,000.00	
Ndalani Secondary School	5,000.00	
Ndenga Mixed Secondary School	5,000.00	
Ndere Mixed Secondary School	5,000.00	
Ng'iya Girls High School	30,000.00	
Ngunya Mixed Secondary School	100,000.00	
Nina Special School for the Deaf	70,000.00	
Nyakach Girls High School	10,000.00	
Nyamira Girls High School	30,000.00	
Nyamonye Girls Secondary School	10,000.00	
Nyang'ieia Boys Secondary School	5,000.00	
Nyasanda Community High School	145,000.00	
Nyawara Girls Secondary School	80,000.00	
Obambo Mixed Secondary School	5,000.00	
Ogeda Secondary School	40,000.00	
Otieno Oyoo High School	20,000.00	
Ramba High School	10,000.00	

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Rang'ala Boys High School	200,000.00	
Riokindo Boys High School	10,000.00	
Sawagongo High School	50,000.00	
Sega Township Secondary School	30,000.00	
Sidindi Secondary School	35,000.00	
Sigomre Small Home	10,000.00	
Sihay Mixed Secondary School	15,000.00	
Simenya Secondary School	145,000.00	
Sinaga Girls Secondary Schiil	20,000.00	
Sirembe Secondary School	5,000.00	
St. Alloice Mbosie Mixed Sec. School	70,000.00	
St. Annes Sega Girls Secondary School	70,000.00	
St. Antony Uluthe Secondary School	65,000.00	
St. Augustine Nyamonye Girls Sec. School	5,000.00	
St. Barnabas Girls High School	10,000.00	
St. Bedas Bukaya Secondary School	30,000.00	
St. Catherine's Special School	20,000.00	
St. Chrisostome Kudho Mixed Sec. School	10,000.00	
St. Francis Rang'ala Girls High School	90,000.00	
St. Ignatius Loyola Secondary School	5,000.00	
St. Ignatius Mukumu Boys High School	10,000.00	
St. Joseph's School Rapogi	10,000.00	
St. Mary's Lwak Girls School	70,000.00	
St. Mary's Mumias Girls High School	10,000.00	
St. Mary's Mundika Boys High School	10,000.00	
St. Mary's School Yala	40,000.00	
St. Mathias Mwitoti Secondary School	10,000.00	
St. Monica Chakol Girls High School	10,000.00	

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

St. Oda School for the Blind	30,000.00	
St. Patrick's Secondary School	5,000.00	
St. Paul's Lubinu Boys High School	20,000.00	
St. Paul's Mbagu Mixed Secondary School	5,000.00	
St. Paul's Sigomre Secondary School	120,000.00	
St. Peter's Bar Atheng Mixed Sec. School	50,000.00	
St. Peter's Rambula Secondary School	285,000.00	
St. Teresa's Boys Secondary School	5,000.00	
St. Teresa's Girls High School	10,000.00	
St. Vincent Butende Secondary School	15,000.00	
Starehe Boys Centre	15,000.00	
The Kenya High School	15,000.00	
Tingare Mixed Secondary School	215,000.00	
Ugenya High School	70,000.00	
Ukwala High School	10,000.00	
Ulwani Mixed Secondary School	10,000.00	
Umina Mixed Secondary School	105,000.00	
Upper Girls Kerugoya High School	5,000.00	
Usenge High School	40,000.00	
Uyoma Kobare Secondary School	5,000.00	
Xaverian Secondary School	5,000.00	
Dandora Secondary School	10,000.00	
Moi Secondary School Uloma	5,000.00	
St. Pauls Sigomre Secondary School	5,000.00	
Ngunya Mixed Secondary School	5,000.00	
Agoro Yombe Secondary School	5,000.00	
Ahero Girl High School	10,000.00	
Ambira High School	20,000.00	

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

Anyiko Mixd Secondary School	25,000.00	
Argwings Kodhek Secondary School	5,000.00	
Barding Boys High School	10,000.00	
Butula Boys High School	30,000.00	
Cardinal Otunga High School	10,000.00	
Chavakali High School	10,000.00	
Chianda High School	10,000.00	
Chuka High School	10,000.00	
Dirk Alison Secondary School	5,000.00	
Friends School Kamusinga	30,000.00	
Got Nanga Secondary School	10,000.00	
Got Osimbo Girls Secondary School	30,000.00	
Holy Trinity Mayingo Secondary School	20,000.00	
Jera Mixed Secondary School	5,000.00	
Kadika Girls High School	10,000.00	
Kijabe Boys High School	10,000.00	
Kisii High School	10,000.00	
Kisumu Boys High School	10,000.00	
Kolanya Girs High School	10,000.00	
Konjra Mixed Secondary School	10,000.00	
Lugulu Girls High School	10,000.00	
Lwanya Girls High School	20,000.00	
Madungu Secondary School	5,000.00	
Mahondo Secondary School	5,000.00	
Maranda High School	40,000.00	
Masamra Secondary School	20,000.00	
Maseno School	15,000.00	
Mbaga Girls High School	10,000.00	

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

Moi Girls High School Eldoret	50,000.00	
Moi Secondary School uloma	65,000.00	
Mudhiero Secondary School	20,000.00	
Nambale High School	10,000.00	
Ndere youth Polytechnic	5,000.00	
Ng'iya Girls High School	15,000.00	
Ngunya Mixed Secondary School	45,000.00	
Nyambare Secondary School	5,000.00	
Nyasanda Community High School	25,000.00	
Nyawara Girls Secondary School	20,000.00	
Ramba Boys High School	20,000.00	
Rang'ala Boys High School	140,000.00	
Ringa High School	20,000.00	
S.A Kolanya Boys High School	5,000.00	
Sawagongo High School	20,000.00	
Sifuyo Secondary School	5,000.00	
Simenya Secondary School	35,000.00	
S. Alloice Mbosie Secondary School	15,000.00	
St. Anne's Sega Girls High School	20,000.00	
St. Antony Uluthe Mixed Sec. School	30,000.00	
St. Augustine's Ogeda Mixed Sec. School	10,000.00	
St. Charles Humwend Secondary School	5,000.00	
St. Francis Rang'ala Girls High School	40,000.00	
St. Joseph's Girls Chepterit	15,000.00	
St. Joseph's Girls High School	5,000.00	
St. Joseph's School Rapogi	10,000.00	
St. Mary's Lwak Girls School	40,000.00	
St. Monica Chakol Girls	10,000.00	

CONSTITUENCIES DEVELOPMENT FUND – UGUNJA CONSTITUENCY

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St. Pauls Sigomre Sec. School	90,000.00	
St. Peter's Bar Ateng Sec. School	5,000.00	
St. Peter's Rambula Sec. School	40,000.00	
St. Peter's Seminary Mukumu	10,000.00	
St. Peter's Ukalama Sec. School	30,000.00	
St. Teresas Emukhuwa Girls Sec. School	10,000.00	
Tingare Mixed Secondary School	10,000.00	
Ukwala High School	10,000.00	
Ulwani Secondary School	25,000.00	
Umina Mixed Secondary School	25,000.00	
Usenge High School	5,000.00	
Yala Township Secondary School	5,000.00	
KMTC Webuye	10,000.00	
Alliance High School	60,000.00	
Kisumu Girls High School	40,000.00	
TOTAL	5,710,000.00	

20.2 Bursary -Tertiary		
African Institute of Research & Dev.	10,000.00	
Asumbi TTC	10,000.00	
Bondo TTC	20,000.00	
Bukura Institute	10,000.00	
Busia TTC	10,000.00	
Catholic University	10,000.00	
Chepkoilel University	5,000.00	
Daystar University	5,000.00	
Dedan Kimathi University	5,000.00	

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Egerton University	110,000.00	
Eregi TTC	10,000.00	
Garissa University College	5,000.00	
IDIA College	10,000.00	
JANS TTC	10,000.00	
JOOUST	35,000.00	
JKUAT	15,000.00	
Kabianga University College	5,000.00	
Kaimosi TTC	10,000.00	
Kampala University	5,000.00	
Karatina University College	5,000.00	
KASNEB	10,000.00	
KCA University Kisumu	10,000.00	
KCA University Nairobi	15,000.00	
Kenya Institute of Professionals	10,000.00	
Kenya Institute of Management	20,000.00	
Kenya School of Credit Management	10,000.00	
Kenya Teachers Technical College	20,000.00	
Kenya Utalii College	10,000.00	
Kenyatta University	75,000.00	
Kibabii University	5,000.00	
Kisii University College	15,000.00	
Kisumu DICECE	10,000.00	
Kisumu Polytechnic	160,000.00	
KMTC Bondo	30,000.00	
KMTC Kikuyu	10,000.00	
KMTC Kisii	20,000.00	
KMTC Kisumu	10,000.00	

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KMTC Lodwar	10,000.00	
KMTC Nairobi	10,000.00	
KMTC Nakuru	20,000.00	
KMTC Siaya	50,000.00	
KMTC Webuye	10,000.00	
laikipia University	5,000.00	
Lanet TTC	10,000.00	
Maasai Mara University	10,000.00	
Madona TTC	20,000.00	
Monao Education Centre	10,000.00	
Maseno Nursing School	10,000.00	
Maseno University	120,000.00	
Masinde Muliro University	40,000.00	
Meru University College	15,000.00	
Migori TTC	10,000.00	
Moi TTC Baringo	20,000.00	
Moi University	120,000.00	
Mount Kenya University	15,000.00	
Multimedia University	5,000.00	
Nabongo TTC	10,000.00	
Nairobi Aviation College	10,000.00	
Nairobi Technica Institute	10,000.00	
Ndere Youth Polytechnic	40,000.00	
RIAT	40,000.00	
Rongo University College	25,000.00	
Siaya ECD TTC	10,000.00	
Siaya Insstitute of Technology	70,000.00	
Sigalagala Polytechnic	5,000.00	

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Sigalagala TTI	20,000.00	
South Eastern University	5,000.00	
St. Jude's Technical College Mumias	10,000.00	
St. Marks Kigari TTC	10,000.00	
St. Mary's Kisumu College	10,000.00	
St. Peter's Equator ECD	60,000.00	
Technicl University of Mombasa	20,000.00	
The Technical University Of Kenya	15,000.00	
Trcom College	10,000.00	
Uniyersity of Eldoret	30,000.00	
University of Nairobi	85,000.00	
Vihiga DICECE	20,000.00	
Vihiga TTC	10,000.00	
Zetech College	10,000.00	
TOTAL	1,790,000.00	

20.3 Bursary-Special schools		
Busia Boarder Driving School	1,500,000.00	

20.4 Health Facility		
St. Raphael Okoth Dispensary	1,000,000.00	
Uhuyi Dispensary	1,120,689.75	
	2,120,689.75	

20.5 Mocks & CATS		
Ugunja primary schools Evaluation	1,000,000.00	

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20.6	Security		
	Deputy County Commissioner's Office	200,000.00	
	Rambula Chief's Camp Office	200,000.00	
		400,000.00	

20.7	Roads		
	Ugunja Roads Clerk Waiting Bay	300,000.00	
	Ugunja Taxi Youth Group	550,000.00	
	Ulanda Primary School Access Road	277,773.00	
	Ting'Wang'i- Ogeda Sec. Roads	277,773.00	
	Nyiera Primary Schol Access Road	277,773.00	
	Siror Pri. School-Nyaguok-Ligega HC	277,773.00	
	Got Osimbo-Rang'ala Road	277,773.00	
		2,238,865.00	

20.8	Emergency Projects		
	Simenya AP Police Post	260,000.00	
	Wang' Otong' Primary School	1,200,000.00	
	Siror Primary School	150,000.00	
	TOTAL	1,610,000.00	

