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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT
FUND - KIAMBAA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Paper laid
By Hon. A. Drake (Zam)
On 28.10.2015
MW



V.23



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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kiambaa Constituency, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments 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.

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. 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 judgment, 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.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Accuracy and completeness of the Financial Statements

The financial statements presented for the year ended 30 June 2014 did not include a statement of cash flows and statement of comparative budget and actual amounts as required by IPSAS. In addition, no trial balance and ledgers were provided for audit review to support the financial statements balances.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2014 could not be confirmed.

2. Unsupported Expenditure

The statement of receipts and payments reflects total expenditure of Kshs.27,736,309. However, a ledger and supporting schedules were not made available for audit review for the following expenditure categories totaling Kshs.11,888,443.

Expenditure category	Amount Kshs.
Compensation of employees	214,800
Committee meeting allowance	2,150,293
Other Payments	<u>9,523,350</u>
Total	<u>11,888,443</u>

In the circumstances, the accuracy and propriety of these expenditures could not be confirmed.

3. Acquisition of Assets

The statement of receipts and payments also reflects acquisition of assets amounting to Kshs.952,350. However, the schedules availed for audit review indicated the expenditure on acquisition of assets as Kshs.2,857,650, resulting in unrecorded acquired assets of Kshs.1,905,300.

In the circumstances, the accuracy of acquisition of assets balance of Kshs. 952,350 for the year ended 30 June 2014 could not be confirmed.

4. Project Implemented without Technical Supervision

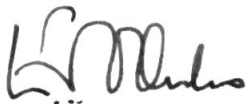
During the year under review, the Kiambaa CDF disbursed Kshs.3,041,640 for construction of a perimeter fence at Senior Chief Koinange High School. However, the

CDF did not include technical supervision during the implementation of this project. Further, although the Bills of Quantities (BQs) was made available for audit review, the same was not signed. In addition, a physical verification of the project revealed that fencing had not been completed by 30 June 2014.

In the absence of technical supervision and submission of certificates of works completion, it has not been possible to ascertain the propriety of the works expenditure and whether the project effectively and efficiently met the intended purpose.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

4 September 2015



CONSTITUENCIES DEVELOPMENT FUND – KIAMBAA

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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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

- **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.

- **Key Management**

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

- Constituencies Development Fund Board (CDFB)
- Constituency Development Fund Committee (CDFC)

- **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	Alex M Kioko
3.	Sub county Accountant	J .T MWANGI

- **Fiduciary Oversight Arrangements**

List the CDFC as gazetted

- Esther Maina –Chair person
- Francis galthuma Rimui
- Esther Karanja
- Geoffrey munyui waruinge
- Loise njeri kahoro
- Lucy waithera waweru
- Anne Nduta Kariuki
- Deputy County Commissioner
- Fund Account Manager

- **Entity Headquarters**

Provide box and physical address of the constituency CDF office

Ruaka town
P.O. Box 86 karuri
Banana Kiambu
KENYA

- **Entity Contacts**

Provide telephone number and email of the constituency CDF office

Telephone: (254)
E-mail: kiambaa@cdf.go.ke
Website: www.kiambaacdf.go.ke

- **Entity Bankers**

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

Cooperative bank ltd
P.o Box 2070 village market
Ruaka Branch
Acc;01141475527500



CONSTITUENCY DEVELOPMENT FUND-KIAMBAA CONSTITUENCY

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 Kiambaa *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 Kiambaa *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 Kiambaa *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 Kiambaa *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 Kiambaa *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 Kiambaa *CDF* financial statements were approved and signed on 4/09/2014.



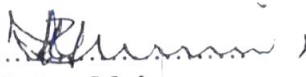
Esther Maina
Chairman - CDFC

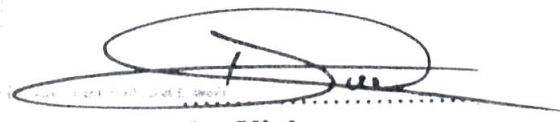
Alex Kioko
Fund Account Manager

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	33,535,584.90	
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	xxx
TOTAL RECEIPTS		33,535,584.90	xxx
PAYMENTS			
Compensation of Employees	4	214800 ✓	xxx
Use of goods and services	5	1755000 ✓	xxx
Committee meeting allowances	6	2150293.7 ✓	xxx
Transfers to Other Government Units	7	15447447.7 ✓	xxx
Other grants and transfers	8	6264068.2 ✓	xxx
Social Security Benefits	9	0	xxx
Acquisition of Assets	10	952350	xxx
Other Payments	11	952350	xxx
TOTAL PAYMENTS		27736308.9	xxx
SURPLUS/DEFICIT		5,799,276.00	xxx

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 _____ 2014 and signed by:


Esther Maina
Chairman - CDFC



Alex Kioko
Fund Account Manager

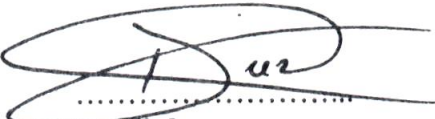
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	5,799,276.00	xxx
Cash Balances (sale of tenders,hire of grader)	13	-	xxx
Outstanding Imprests	14	xxx	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx
TOTAL FINANCIAL ASSETS		<u>5,799,276.00</u>	<u>xxx</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	-	xxx
Surplus/Defict for the year (from stm of receipt & expenditure		5,799,276.00	xxx
Prior year adjustments	17	-	xxx
NET LIABILITIES		<u>5,799,276.00</u>	<u>xxx</u>

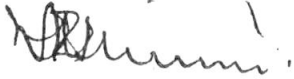
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiambaa CDF financial statements were approved on _____ 2014 and signed by:


 Esther Maina
 Chairman - CDFC


 Alex Kioko
 Fund Account Manager

I. SUMMARY STATEMENT OF APPROPRIATION: KIAMBAA CONSTITUENCY.

The **Kiambaa** CDF financial statements were approved on 22/sep 2014 and signed by:



Esther Maina
Chairman - CDFC



Alex Kioko
Fund Account Manager

VI. SIGNIFICANT ACCOUNTING POLICIES

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

- **Statement of compliance and basis of preparation**

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

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

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

- **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.

- **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.

- **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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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.

- **Comparative figures**

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

- **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.

I. NOTES TO THE FINANCIAL STATEMENTS KIAMBAA CONSTITUENCY

GFS CODES

1330400

1 TRANSFERS FROM CDF BOARD

		2013 - 2014	2012 - 2013
		Kshs	Kshs
1330407	Normal Allocation		
	AIE NO...A735533	2,000,000.00	0
	AIE NO...A735855	13,197,422.90	0
			0
1330408	AIE NO....A735901	18,338,162	0
	AIE NO...	0	
	TOTAL	33,535,584.90	0

3510000

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

1400000

3 OTHER REVENUES

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

2110000

4 COMPENSATION OF EMPLOYEES

		2013 - 2014
		Kshs

2110201	Basic wages of contractual employees	214800/
2110202	Basic wages of casual labour	0.
	Personal allowances paid as part of salary	
2110301	House allowance	0
2110314	Transport allowance	0
2110320	Leave allowance	0
2110326	Other personnel payments	0
	Total	214800

2200000

5 USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
2210100	Utilities, supplies and services	60000/
2210104	Office rent	1495000/
2210200	Communication, supplies and services	0
2210300	Domestic travel and subsistence	123000/
2210500	Printing, advertising and information supplies & services	0
2210600	Rentals of produced assets	0
2210700	Training expenses	77000/
2210800	Hospitality supplies and services	0
2210900	Insurance costs	0
2211000	Specialised materials and services	0
2211100	Office and general supplies and services	0
2211200	Fuel ,oil & lubricants	0
2211300	Other operating expenses	0
2220100	Routine maintenance – vehicles and other transport equipment	0
2220200	Routine maintenance – other assets	0
	Total	xxx

2210800

6 CDFC EXPENSES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
-------------	---------------------	---------------------

2210802	Other committee expenses		
2210809	Committee allowance	2150293	xx
			xx
			xx
			xx
TOTAL		+ 2150293	xx

2630200

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2630204 Transfers to primary schools	8299998	
2630205 Transfers to secondary schools	7147449.7	xx
2630206 Transfers to Tertiary institutions		
2630207 Transfers to Health institutions		xx
		xx
TOTAL	+ 15447447.7	xx

2640000

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
2640101 Bursary -Secondary	4000000	xx
2640102 Bursary -Tertiary	1012300	
2640104 Bursary-Special schools		
2640105 Mocks & CAT		
2640504 water		xx
2640505 food security		xx
2640506 Electricity		
2640507 Security		
2640508 Roads		
2640509 Sports		
2640510 Environment	1251768.2	
2640200 Emergency Projects		
Total	6264068.2	xx

2120000

9 SOCIAL SECURITY BENEFITS

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF		xx
Total		0	xx

3100000

10 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>		2013 - 2014	2012 - 2013
		Kshs	Kshs
3110102	Purchase of Buildings		xx
3110202	Construction of Buildings		xx
3110302	Refurbishment of Buildings		xx
3110701	Purchase of Vehicles		xx
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles		xx
3111001	Purchase of Office furniture and fittings	392350	xx
3111002	Purchase of computers ,printers and other IT equipments	320000	xx
3111005	Purchase of photocopier	200000	xx
3111009	Purchase of other office equipments	40000	xx
3111112	Purchase of soft ware		xx
3130101	Acquisition of Land		xx
Total		952350	xx

11 Other Payments 0 0

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
Cooperative Bank, RUAKA Branch A/C no.01141475527500	0	xxx
	0	xxx
		xxx
Total	0	xxx

13 CASH BALANCES (cash in hand)

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

[Provide cash count certificates for each]

14 OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Sur-rendered</i>
	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	xxx	xxx
<i>Name of Officer</i>	xxx	xxx
<i>Name of Officer</i>	xxx	xxx
<i>Name of Officer</i>	xxx	xxx
<i>Name of Officer</i>	xxx	xxx
<i>Name of Officer</i>	xxx	xxx

Total

15 Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate
<i>Sale of tender docs held in banker chq</i>	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx

Total

16 BALANCES BROUGHT FORWARD

	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	0	-

[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	0	-

18

OTHER DISCLOSURES


18.1 FIXED ASSET SCHEDULE

18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES

18.3 PAYABLES

MONTHLY AND ANNUAL EXPENDITURE RETURNS

CONSTITUENCY NAME KIAMBAA				FINANCIAL YEAR 2013/2014				AMOUNT
CASH BOOK BALANCE AS AT 01-APRIL-2014		30,908,984.90	attach copy of relevant cashbo					
AMOUNT RECEIVED FROM THE BOARD		0			AIE NO.	AMOUNT	0	
AVAILABLE FUNDS								30,908,984.90
ALLOCATION			EXPENDITURE					
PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION	PAYEE	DATE	P.V NO.	CHEQUE NO.	AMOUNT	AMOUNT
8-2211100-100	ADMINISTRATION	2,119,704.60	BALANCE B/F FROM PRVS MONTH	01.04.14	0	0	0	540,600
		2,119,704.60	FUND MANAGER ADMINISTRATION	01.04.14	1010	12	338,000.00	
		1,781,704.60	FUND MANAGER ADMINISTRATION	16.04.04	1012	323	71,000.00	
		1,710,704.60	FUND MANAGER ADMINISTRATION	16.04.14	1012	324	60,000.00	
		1,650,704.60	JOSEPH NGICU GACUMA	28.04.14	1016	377	20,578.00	
		1,630,126.60	GEORGE GITAU MBIYU	28.04.14	1017	378	20,578.00	
		1,609,548.60	FIDELIS NDUTA KANG'ETHE	28.04.14	1018	379	22,178.00	
		1,587,370.60	COMMISSIONER OF INCOME TAX	28.04.14	1019	380	6,106.00	
		1,581,264.60	NHIF	28.04.14	1020	381	960	
		1,580,304.60	NSSF	28.04.14	1021	382	1,200.00	
		1,579,104.60	CLOSING BALANCE	30.04.14	0	0	0	
	May		ADMINISTRATION	15.05.14		391	353,000	
			cdfc staff salaries	30.05.14	1794	499-504	71,600	
			ADMINISTRATION	15.05.14		392	50,000	
	JUNE		ADMINISTRATION	5.6.14	1807	506	50,000	
			ADMINISTRATION	24.6.14	1827	509	50,000	
			cdfc staff salaries	26.6.14	1834	573-578	71,600	
			ADMINISTRATION	28.6.14		507	113,700	
8-3111401-111	M & E	886,652.30	BALANCE B/F FROM PRVS MONTH	01.04.14	0	0	0	0
	MAY							

JUNE	KIAMBAA MIXED SEC SCH	27.06.14	650,000.00	
CASH BOOK BALANCE AS AT 30-JUNE-2014	5,799,276.00		(attach copy of relevant cashbook page extract)	
TOTAL AMOUNT OWING TO THE CONSTITUENCY FROM THE BOARD AS AT 30-JUNE-2014 -Ksh 33,535,583.10 for 2013/2014 and Ksh 22,646,393.00 for 2012/2013				5,799,276.00
Fund Account Manager.....			Date.....	







KAMBANGA - RUAKA
JUNE

0100014	Rangi HSC school	7000	
01015	Guluwa secondary school	6000	
01018	Bakaly Boys H.S.	3000	
01021	Better future school	27000	
01022	Bishop Allen girls	4000	
01025	Kango secondary	3000	
01027	Rangi H.S.	7000	
01030	Clonjo Boys H.S.	4000	
01035	Madaya sec	33000	OB10
01037	Gadre H.S.	10000	
01038	Gadre girls	6000	
01040	Gadanga sec	4000	
01041	Gadanga H.S.	3000	
01042	Gadanga H.S.	10000	
01043	Gadanga sec	8000	
01044	Gadanga sec	20000	OB13
01048	Kang. Deception H.S.		OB13
01050	Gitau sec	2000	
01056	Kambua sec	3000	
01057	Hospital Hill	7000	
01060	Itury H.S.	3000	
01065	Kambua girls	20000	
01072	Kengo sec school	5000	
01074	Kengaya girls	3000	
01076	Karamana sec	7000	
01077	Kambua Boys	4000	
01079	Kambua H.S.	38000	
01080	Kambua Terminal	4000	

17000 100000



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093	23.4.04	Kinwaro sec	4000
094		Kokuyu girls	4000
095		Komatta girls	9000
098		Karbo Karamba	4000
099		Karbo Karamba	13000
100		Magomeno girls	4000
101		Magumbo sec	2000
103		Makurini Boys	5000
105		Manganja sec	3000
109		Michele Africa Institute	6000
110		Michele Academy	7000
112		Mituni school	4000
115		Motani sec	8000
116		Mt. Olde Higl	14000
119		Mulubi Higl	4000
121		Mulueni	9000
125		Muthairi sec	4000
128		Mutituni sec	4000
129		Mwes Boys	4000
130		Mwainini sec	3000
132		Ndandani Higl	3000
140		Nguthu sec	4000
141		Nit Road school	3000
142		Njabini Boys	3000
143		Njabini Girls	19000
144		Nyangwa Boys	3000
146		Olkalou disable	14000
147		Oloolais Higl	3000

09700

148	St. Elizabeth's Hospital	1913
149	St. Anne's Hospital	1913
150	St. Joseph's Hospital	1913
151	St. Vincent's Hospital	1913
152	St. Francis Hospital	1913
153	St. Michael's Hospital	1913
154	St. George's Hospital	1913
155	St. Andrew's Hospital	1913
156	St. David's Hospital	1913
157	St. James' Hospital	1913
158	St. Peter's Hospital	1913
159	St. Paul's Hospital	1913
160	St. John's Hospital	1913
161	St. Luke's Hospital	1913
162	St. Mark's Hospital	1913
163	St. Nicholas' Hospital	1913
164	St. Basil's Hospital	1913
165	St. Constantine's Hospital	1913
166	St. Helena's Hospital	1913
167	St. Agatha's Hospital	1913
168	St. Cecilia's Hospital	1913
169	St. Dymphna's Hospital	1913
170	St. Margareta's Hospital	1913
171	St. Gertrude's Hospital	1913
172	St. Ursula's Hospital	1913
173	St. Euphemia's Hospital	1913
174	St. Anastasia's Hospital	1913
175	St. Barbara's Hospital	1913
176	St. Katerina's Hospital	1913
177	St. Sofia's Hospital	1913
178	St. Procula's Hospital	1913
179	St. Agathe's Hospital	1913
180	St. Theresia's Hospital	1913
181	St. Genevieve's Hospital	1913
182	St. Margarete's Hospital	1913
183	St. Veronique's Hospital	1913
184	St. Eusebia's Hospital	1913
185	St. Zenobia's Hospital	1913
186	St. Felicity's Hospital	1913
187	St. Lucy's Hospital	1913
188	St. Therasia's Hospital	1913
189	St. Agathe's Hospital	1913
190	St. Theresia's Hospital	1913
191	St. Genevieve's Hospital	1913
192	St. Margarete's Hospital	1913
193	St. Veronique's Hospital	1913
194	St. Eusebia's Hospital	1913
195	St. Zenobia's Hospital	1913
196	St. Felicity's Hospital	1913
197	St. Lucy's Hospital	1913
198	St. Therasia's Hospital	1913
199	St. Agathe's Hospital	1913
200	St. Theresia's Hospital	1913

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203	23404	Kenyatta University	8000	
205	-	"	4000	
206	-	"	4000	
208	-	Kisii University	6000	
211	-	Maseno University	6000	
212	-	"	6000	
213	-	Moi University	6000	
214	-	"	6000	
216	-	"	3000	
217	234104	"	4000	
218	-	"	8000	
219	-	Mount Kenya University	6000	
222	-	"	8000	
224	-	Muranga University	8000	
227	-	Nyega Youth Poly	4000	CB13
228	-	Premier Institute	9000	
229	-	Professional Training	4000	
233	-	Rehabilitation Centre	3000	
237	-	St Paul University	8000	
238	-	"	8000	
241	-	St Martin Depressing	8000	
242	-	Technical University	8000	
244	-	University of Nairobi	4000	
247	-	"	4000	
251	-	"	8000	CB13
252	-	Variety Village	6000	
254	-	Jomo Kenyatta University	14000	CB13
255	-	St Mary's Isiala High	5000	
256	-	Bura Girls	10000	
258	-	Muanganyaga sec	7000	
266	-	Bura High	6000	
266	-	Keny Inst. of Management	10000	
268	-	Kabuhio thum high	10000	

