

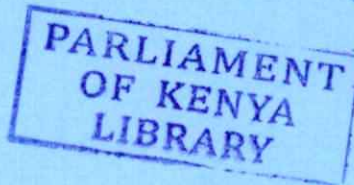
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



*Paper Laid*  
*By the Leader*  
*of majority*  
*Hon. Alex Duale*  
*on Tuesday*  
*27/10/2015*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kasipul Constituency set out on pages 6 to 33, which comprise the statement of financial assets and liabilities as at 30 June 2014, and statement of receipts and payments, statement of cash flows and summary statement of appropriation and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution of Kenya, 2010. 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.

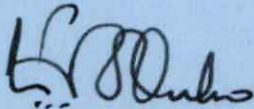
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 opinion.

### **Opinion**

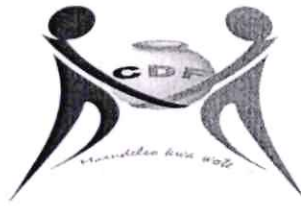
In my opinion, the financial statements present fairly, in all material respects, the financial position of Kasipul Constituency Development Fund as at 30 June 2014 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and Constituencies Development Fund Act, 2013



**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**23 September 2015**



30<sup>TH</sup> SEPTEMBER 2014

KENYA NATIONAL AUDIT OF  
**RECEIVED**

23 JUN 2015

P.O. Box 1188 - 4010  
KISUMU

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**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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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**

**(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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Eunice Irene Awuor</b>
3.	District Accountant	<b>George Odhiambo Ondiwo</b>

**(d) Fiduciary Oversight Arrangements**

***List of the gazetted CDFC***

No.	Name	Designation
1.	Walter Ochieng Aoko	Chairman
2.	Fund Account Manager	Ex-Officio Member
3.	Deputy County Commissioner	National Government Official (Member)
4.	Kepha Ouma Malaki	Member
5.	Gabriel Odongo Owidi	Member
6.	Eunice Akinyi Ogelo	Member
7.	Dorine Aoko Odhiambo	Member
8.	Emelda Amollo Nyambok	Member
9.	Chrispine Opiyo Ogeta	Member
10.	George Odhiambo Onuonga	Member

**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 264-40222 Oyugis  
CDF Office Building  
Kisii Ahero Road  
Oyugis, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

E-mail: [cdfkasipul@cdf.go.ke](mailto:cdfkasipul@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

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

Bank Name:	Kenya Commercial Bank
Branch:	Oyugis
Account Name:	Kasipul CDF
Account Number:	1146215614
Address:	476 - 40202, KISII

**(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 – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**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.

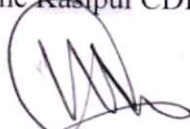
The Fund Account Manager in charge of the Kasipul *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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 Kasipul *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 Kasipul *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 Kasipul *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 Kasipul *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 Kasipul *CDF* financial statements were approved and signed on \_\_\_\_\_ 2014.



**Walter Aoko**  
**Chairman - CDFC**



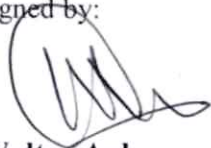
**Eunice Irene Awuor**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs
<b>RECEIPTS</b>		
Transfers from CDF board-AIEs' Received	1	75,059,250
<b>TOTAL RECEIPTS</b>		<b>75,059,250</b>
<b>PAYMENTS</b>		
Compensation of Employees	2	479,020
Use of goods and services	3	1,055,555
Committee Expenses	4	539,750
Transfers to Other Government Units	5&12	7,420,000
Other grants and transfers	6&13	20,743,520
Social Security Benefits	7	8,285
<b>TOTAL PAYMENTS</b>		<b>30,246,130</b>
<b>SURPLUS/DEFICIT</b>		<b>44,813,120</b>

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



**Walter Aoko**  
**Chairman - CDFC**



**Eunice Irene Awuor**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
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**For the year ended June 30, 2014 (Kshs)**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances ( as per the cash book)	8	44,176,120
Outstanding Imprests	9	637,000
<b>TOTAL FINANCIAL ASSETS</b>		<u><u>44,813,120</u></u>
<b>REPRESENTED BY</b>		
Fund balance b/fwd 1st July...	10	0
Surplus/Deficit for the year		44,813,120
<b>NET LIABILITIES</b>		<u><u>44,813,120</u></u>

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



**Walter Aoko**  
**Chairman - CDFC**



**Eunice Irene Awuor**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**V. STATEMENT OF CASH FLOW AS AT 30<sup>TH</sup> JUNE, 2014**

	Note	2013-2014 Kshs
<b>Receipts for operating Activities (a)</b>		
Transfers from Other Government Entities	1	75,059,250
<b>TOTAL RECEIPTS</b>		<u><b>75,059,250</b></u>
<b>Payments for operating expenses (b)</b>		
Compensation of Employees	2	479,020
Use of goods and services	3	1,055,555
Committee Expenses	4	539,750
Transfers to Other Government Units	5&12	7,420,000
Other grants and transfers	6&13	20,743,520
Social Security Benefits	7	8,285
<b>TOTAL PAYMENTS</b>		<u><b>30,246,130</b></u>
<b>Adjusted for:</b>		
Adjustments during the year		
<b>Net cash flow from operating activities (c = a - b)</b>		<b>44,813,120</b>
<b>NET INCREASE/( DECREASE)IN CASH AND CASH EQUIVALENT (d= c)</b>		
		<b>44,813,120</b>
<b>Cash and cash equivalent at BEGINNING of the year (e)</b>	10	0
<b>Cash and cash equivalent at END of the year (f=d+e)</b>		<b>44,813,120</b>

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



**Walter Aoko**  
**Chairman - CDFC**



**Eunice Irene Awuor**  
**Fund Account Manager**

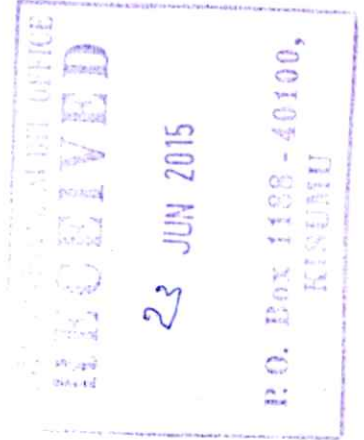
VI: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,000,000	-	1,000,000	479,020	520,980	48%
Use of goods and services	1,234,589	-	1,234,589	1,055,555	179,034	85%
Committee Members Expenses	2,000,000	-	2,000,000	539,750	1,460,250	27%
Transfers to Other Government Units	7,420,000	-	7,420,000	7,420,000	-	100%
Other grants and transfers	20,743,520	-	20,743,520	20,743,520	-	100%
Social Security Benefits	8,285	-	8,285	8,285	-	100%
Acquisition of Assets	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTALS</b>	<b>32,406,394</b>	<b>-</b>	<b>32,406,394</b>	<b>30,246,130</b>	<b>2,160,264</b>	<b>460%</b>

The Kasipul CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 Walter Aoko  
 Chairman - CDFC

  
 Eunice Irene Awuor  
 Fund Account Manager



## **VII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **a) Statement of compliance and basis of preparation**

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency 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.

### **b) Recognition of revenue and expenses**

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

### **c) In-kind contributions**

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

### **d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

## CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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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.

**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.

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014 Kshs
Normal Allocation	AIE NO. A 709964	2,000,000
	AIE NO. A 711967	28,023,700
	AIE NO. A 735990	22,517,775
	AIE NO. A 750020	22,517,775
	<b>TOTAL</b>	<b>75,059,250</b>

**2. COMPENSATION OF EMPLOYEES**

Basic salaries of contractual employees	385,429
Compulsory national social security schemes	8,285
Compulsory national health insurance schemes	6,500
Gratuity-contractual employees	78,806
<b>Total</b>	<b>479,020</b>

**3. USE OF GOODS AND SERVICES**

Utilities, supplies and services	181,538
Printing, advertising and information supplies & services	12,644
Fuel ,oil & lubricants	300,000
Bank Service Commission and Charges	17,543
Security Operations	180,960
Routine maintenance – vehicles and other transport equipment	362,870
<b>Total</b>	<b>1,055,555</b>

**4. COMMITTEE EXPENSES**

Other committee expenses	138,750
Committee allowance	401,000
<b>Total</b>	<b>539,750</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014
	Kshs
Transfers to Primary Schools	3,200,000
Transfers to Secondary Schools	2,470,000
Transfers to Health Institutions	1,750,000
<b>TOTAL</b>	<b>7,420,000</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

Bursary -Secondary	4,416,000
Bursary -Tertiary	8,222,000
Bursary-Special schools	59,000
Mocks & CAT	200,000
Roads	4,726,200
Provincial Administration	850,000
Cultural Projects	700,000
Emergency Projects	1,570,320
<b>Total</b>	<b>20,743,520</b>

**7. SOCIAL SECURITY BENEFITS**

Employer contribution to NSSF	8,285
<b>Total</b>	<b>8,285</b>

**8. BANK BALANCES (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	Amount in bank account currency
<i>Kenya Commercial Bank, Oyugis Branch</i> <i>A/C no.1146215614</i>	Kenya Shillings
	44,176,120
<b>Total</b>	<b>44,176,120</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**9. OUTSTANDING IMPRESTS**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
George Odhiambo Onuonga	200,000	0	200,000
George Odhiambo Onuonga	295,000	0	295,000
Eunice Irene Awuor	142,000	0	142,000
<b>Total</b>	<b>637,000</b>		<b>637,000</b>

**10. BALANCES BROUGHT FORWARD**

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

**Note: Kasipul is a new constituency, hence did not have any balances brought forward from 2012-2013**

**11. OTHER IMPORTANT DISCLOSURES**

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

**11.1 FIXED ASSETS REGISTER**

**PHYSICAL ASSETS**

**1. FURNITURE & FITTINGS**

Type	Make	Asset Number	Acquisition Date	Cost	Current Condition
1 Steel Filling Cabinet-2 Drawers		CDF/245/ 001	2006	9,500	Good
1 Steel Filling Cabinet-4 Drawers		CDF/245/ 002	2006	45,000	Good
1 Office Desk With Drawers	-	CDF/245/ 003	2006	14,000	Good
1 Wooden Document Shelf	-	CDF/245/ 004	2005	7,000	Good
Water Tanks 10,000 Litres	Roto	CDF/245/ 005	10.8.2011	72,000	Good
Water Tanks 1,000 Litres	Roto	CDF/245/ 006	10.8.2011	8,500	Good
4 Executive High Back Black Fabric Chairs	-	CDF/245/ 007-010	4.7.2011	31,980	Good
Executive High Back Black Fabric Chair	-	CDF/245/ 011	4.7.2011	7,695	Good
Tea Cabinet	-	CDF/245/ 012	4.7.2011	19,995	Good
20 Board room black chairs with arm	-	CDF/245/ 013-032	13.7.2011	76,980	Good
10 Grey fabric chairs without arm	-	CDF/245/ 033-042	13.7.2011	29,990	Good
6 Lobby Chairs	-	CDF/245/ 043-048	13.7.2011	13,497	Good
2 Conference Table 3.0 m	-	CDF/245/ 049-050	13.7.2011	109,998	Good
L-Shaped desk	-	CDF/245/ 051	13.7.2011	13,999	Good
4 Steel Cabinets- Four Drawers	Ashut	CDF/245/ 052-055	13.7.2011	59,996	Good
4 Steel Cabinet- Two Drawer	Ashut	CDF/245/ 056--059	13.7.2011	41,996	Good

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

2 Steel Cabinet- Double Door	Ashut	CDF/245/ 060-061	13.7.2011	35,998	Good
White Board with Stand	-	CDF/245/ 062	13.7.2011	5,998	Good
Executive Low Back Black Fabric chair	-	CDF/245/ 063	13.7.2011	7,995	Good
Photocopier Stand	-	CDF/245/ 064	13.7.2011	8,295	Good
Executive High Back Black Leather	-	CDF/245/ 065	04.7.2011	22,040	Good
4 Executive Office Tables	-	CDF/245/ 066-069	04.7.2011	162,400	Good
Executive Office Table	-	CDF/245/ 070	04.7.2011	49,880	Good
2 Steel Cabinet- Double Door	Ashut	CDF/245/ 071-072	1.11.2012	40,990	Good

**PHYSICAL ASSETS**

**2. MOTORVEHICLE, MOTOR CYCLES AND GRADER**

Type	Make	Asset Serial Number	Asset Number	Acquisition Date	Cost	Current Condition
<b>Motor Vehicle</b> Model: HZJ179R-DIESEL Passengers: 13 plus the driver Colour: Beige Cc: 4164	Toyota Land Cruiser	Engine No: 1HZ-0571597 Chassis No: JTELB71J20-7070951 Reg No: GKA 612R	CDF/245/ 075	28.8.2008	3,475,402	Good
<b>Motor Cycle</b> Model: DT 125 Cc: 125	Yamaha	Engine No: 3TT-170299 Frame No: DE02X-047550 Reg No: GKA 462R	CDF/245/ 076	28.8.2008	291,000	Good
<b>Motor Cycle</b> Model: DT 125 Cc: 125	Yamaha	Engine No: 3TT-170308 Frame No: DE02X-047551 Reg No: GKA 461R	CDF/245/ 077	28.8.2008	291,000	Good
<b>Motor Grader</b> Model: BG230T	HBM - NOBAS	Engine: BEJ 1 451 CAT 3126 Chassis No: 4800070607 Reg No. GKA 001X	CDF/245/ 078	2009 April	20,880,000	Good

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**PHYSICAL ASSETS**

**3. EQUIPMENT**

Item Description	Make	Serial Number	Asset Number	Acquisition Date	Cost	Current Condition
Cash Box-Safe Model: 138	Brabatia	-	CDF/245/ 079	2005	13,000	Good
Kangaroo Stapler Machine Model: HD-23S17	Kangaroo		CDF/245/ 080	01.7.2009	2,500	Good
UPS Model: BK650E1	APC 650	QB0846230161	CDF/245/ 081	01.7.2009	12,500	Good
UPS Model: BK650E1	APC 650	QB0846230162	CDF/245/ 082	01.7.2009	12,500	Good
Laser Jet Printer Model: BOISB-0605-00	HP P1006	VNF7T18276	CDF/245/ 083	01.7.2009	18,500	Good
Laptop Model: PSLBCE-OOLOOPF3	Toshiba	x8717291Q	CDF/245/ 084	01.7.2009	60,000	Good
Scanner Model: GRLYB-0209	HP Scan jet G2410	CN8C2S305F	CDF/245/ 085	13.7.2009	5,500	Good
Binding machine Model: B2950	Comix	D1000010627	CDF/245/ 086	13.7.2009	7,000	Good
Digital Camera Model:DSC-S930	Sony	4043297	CDF/245/ 087	13.7.2009	22,500	Good
Photo Copier Model: KM-1635	Kyocera	PAE8810424	CDF/245/ 088	27.8.2009	105,000	Good
Laptop Model: CQ61-210EI	HP	CNF9254R9Q	CDF/245/ 089	7.12.2009	45,999	Good
Fridge Guard 0.5A	Sollatex	3374600148	CDF/245/ 090	12.7.2011	2,895	Good
HiVolt Guard	Sollatex	3374708038	CDF/245/ 091	12.7.2011	2,795	Good
Water Dispenser	Sanyo	1006003036	CDF/245/ 092	12.7.2011	16,795	Good
3G+1E Cooker	Armco		CDF/245/ 093	12.7.2011	31,995	Good
Table Fan	Sanyo		CDF/245/ 094	4.7.2011	4,995	Good
Ceiling Fan	Illumatt		CDF/245/095	4.7.2011	5,590	Good

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Refrigerator	LG	104INRC1B414	CDF/245/ 096	4.7.2011	24,995	Good
Decoder	DSTV	MCM W7 U205888872X1	CDF/245/ 097	4.7.2011	5,500	Good
DVD player	Sony USB	6607690	CDF/245/ 098	4.7.2011	6,695	Good
Plasma TV wall bracket			CDF/245/ 099	13.7.2011	9,995	Good
Milk boiler	Ramtons	100301105	CDF/245/ 100	13.7.2011	10,325	Good
Television “46”	Sony Bravia	2081881	CDF/245/ 101	1.11.2012	84,995	Good
Hivolt Guard	Sollatek	3556105871	CDF/245/ 102	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105857	CDF/245/ 103	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105861	CDF/245/ 104	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3556105079	CDF/245/ 105	1.11.2012	2,995	Good
Hivolt Guard	Sollatek	3347407406	CDF/245/ 106	1.11.2012	2,995	Good
2 Air Pressurized Water (APW) Fire Extinguisher @ 5,500	JRS	PT27bar	CDF/245/ 109-110	1.11.2012	11,000	Good
2 Carbon Dioxide (CO <sub>2</sub> ) Fire Extinguisher @ 8,500	JRS	PT50bar	CDF/245/ 111-112	1.11.2012	17,000	Good
2 Dry Chemical (DC) Fire Extinguisher @ 7,500	JRS	PT27bar	CDF/245/ 113-114	1.11.2012	15,000	Good
1 HP Laser Printer 401	HP	VNC5913088	CDF/245/ 115	1.11.2012	31,300	Good
1 UPS APC 650	APC	BK 650 -AS	CDF/245/ 116	1.11.2012	7,500	Good
i3 Desktop Monitor.	HP	CNC222QNKI	CDF/245/ 117	1.11.2012	81,650	Good
Key Board	HP	BAUXHOAHHYI0CW	CDF/245/ 118			Good
CPU	HP	CZC0106SNC	CDF/245/ 119			Good
1 Projector	Sony Ex 120	5039835	CDF/245/ 120	1.11.2012	70,000	Good
External Hard drives 500GB	Transcend	A22061-0432	CDF/245/ 121	1.11.2012	9,000	Good
External Hard drives 500GB	Transcend	A22061-0443	CDF/245/ 122	1.11.2012	9,000	Good

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs)****CONSUMABLE ASSETS**

<b>Item Description</b>	<b>Make</b>	<b>Acquisition Date</b>	<b>Cost</b>	<b>Current Condition</b>
Desk Jet Printer Model: VCVRA-0805 Serial No. TH8AK120MF	HP D4363	1.7.2009	9,500	Good
Desk Jet Printer Model: VCVRA-0706 Serial No. CN8914T4FT	HP F2200	1.7.2009	9,500	Good
Flash disk	LG 4GB Platinum	13.7.2009	4,850	Good
Flash disk	LG 4GB Platinum	13.7.2009	4,850	Good
3 Multi guard extensions	Sollatek	4.7.2011	4,230	Good
3 Panther Rechargeable torches	Illumatt	4.7.2011	8,985	Good
Curtains 18 pairs, Sheers 18 pieces, mid bells and hooks	-	4.7.2011	181,010	Good
2 Serving Spoons	-	4.7.2011	340	Good
2 sets of 24pc cutlery set	Rosseti	4.7.2011	2,990	Good
Knife	-	4.7.2011	295	Good
Tea Strainer	-	4.7.2011	645	Good
Black Plain Mugs	-	4.7.2011	1,075	Good
3 sets of 6 Mugs	Feston Aliya	4.7.2011	5,370	Good
Water Set- 7 PC	Tivoli Romantic	4.7.2011	1,135	Good
Glasses ½ a dozen	Romantic	4.7.2011	565	Good
Medium Sufuria	Stainless Steel	4.7.2011	2,585	Good
4 Bowls	Feston Aliya	12.7.2011	3,120	Good
Gas Cylinder Regulator & Pipe	Kenol Kobil	13.7.2011	8,199	Good
3 trays	Melamine	13.7.2011	1,275	Good
12 Plates	Feston Aliya	13.7.2011	3,540	Good
4 Sugar Dishes	-	13.7.2011	1,636	Good
4 Flasks	Mega	13.7.2011	3,840	Good
Tender Box		06.10.2014	6,000	Good
Suggestion Box		06.10.2014	2,500	Good
Notice Board		08.10.2014	8,000	Good
Corruption Box		20.02.2015	3,000	Good

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**11.2 DISBURSEMENTS FROM THE BOARD**

AIE NO	AMOUNT	FINANCIAL YEAR
AIE NO. A 709964	2,000,000	2013/2014
AIE NO. A 711967	28,023,700	2013/2014
AIE NO. A 735990	22,517,775	2013/2014
AIE NO. A 750020	22,517,775	2013/2014

**12. TRANSFER TO OTHER GOVERNMENT ENTITIES**

**12.1 TRANSFERS TO PRIMARY SCHOOLS**

Name of Payee	Activity	Kshs
Mwamba Primary School	Labour cost for co-funding with Good News Trust for construction of 8 new classrooms, administration block and 8-door latrine	800,000
Buoye Primary School	Labour cost for co-funding with Good News Trust for construction of 7 new classrooms, administration block and 8-door latrine	600,000
Nyimbi Primary School	Renovation of 4 Classrooms	350,000
Ombek Primary School	Labour cost for co-funding with Good News Trust for renovation of 9 classrooms and administration block	200,000
Ondiko Primary School	Completion of 1 Classroom	100,000
Mumbo Primary School	Labour cost for co-funding with Good News Trust for construction of 4 new classrooms, administration block, 8-door latrine and renovation of 3 classrooms	400,000
Nyakiya Primary School	Labour cost for co-funding with Good News Trust for construction of 1 new classroom and 8-door latrine and renovation of 9 classrooms and administration block	200,000
Kombaka Primary School	Fencing and gate installation	150,000
Kisuri Primary School	Construction of 1 Classroom	400,000
<b>Total</b>		<b>3,200,000</b>

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**12.2 TRANSFERS TO SECONDARY SCHOOLS**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
St. Teresa's Nyalgosi Secondary School	Completion of 1 Classroom	150,000
St. Peters Kotieno Secondary School	Labour cost for co-funding with Good News Trust for construction of 2 new dormitories.	320,000
Karabok Secondary School	Construction of Twin Staff House	500,000
Agoro Sare High School	Construction of a Dormitory	1,500,000
<b>Total</b>		<b>2,470,000</b>

**12.3 TRANSFERS TO HEALTH INSTITUTIONS**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
Rachuonyo District Hospital	Completion of Surgical Ward	750,000
Rachuonyo District Hospital	Completion of Surgical Ward	1,000,000
<b>Total</b>		<b>1,750,000</b>

**13. OTHER GRANTS AND TRANSFERS**

**13.1 BURSARY –SECONDARY SCHOOLS**

<b>Name of Institution</b>	<b>Amount</b>
Adega Mixed Secondary School	2,500
Adiedo Mixed Secondary School	2,500
Agoro Sare High School	27,000
Agoro Sare High School	120,000
Agoro Sare High School	10,000
Agoro Sare Mixed Secondary School	15,000
Agoro Sare Mixed Secondary School	66,000
Ahero Girls Secondary School	8,000
Alliance Girls High School	45,000
Alliance High School	15,000
Alungo Mixed Secondary School	8,000
Alungo Mixed Secondary School	10,000
Ambira High School	10,000
Angino Secondary School	8,000
Aolo Girls Secondary School	5,000

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Aolo Girls Secondary School	45,000
Aquinas High School	10,000
Aramo Mixed Secondary School	10,000
Asumbi Girls High School	60,000
Awendo Secondary School	5,000
Barding Secondary School	8,000
Bishop Linus Okok Girls Secondary School	20,000
Bishop Okumu Secondary School	2,500
Bogitaa Secondary School	2,500
Bondo Secondary School	5,000
Bunyore Girls High School	15,000
Buoye Mixed Secondary School	5,000
Buru Buru Institute of Fine Arts	6,000
Butere Girls High School	20,000
Canon Apindi Secondary School	8,000
Chianda High School	10,000
Dol Mixed Secondary School	137,500
Dudi Girls High School	8,000
Dudi Girls High School	5,000
Dudi Girls Secondary School	40,000
ELCK Kongoi Secondary School	8,000
Eng. Peter Owidi Nyahera Girls Secondary School	10,000
Eng. Peter Owidi Nyahera Girls Secondary School	450,000
Eng. Peter Owidi Nyahera Girls Secondary School	86,000
Friends Girls School Tigoi	10,000
Friends School Kamusinga	20,000
G.E.B Girls' High School	2,500
Gendia High School	10,000
Gianchere Friends School	10,000
God Ber Secondary School	57,500
God Agulu Secondary School	55,000
God Ber Secondary School	10,000
Highway Secondary School	10,000
Homa Bay High School	20,000
Homa Bay High School	28,000
Homabay High School	16,000
Hono Secondary School	15,000
Isebania Boys High School	8,000

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Isebania Boys Secondary School	10,000
Iterio Girl's High School	10,000
Kachieng Mixed Secondary School	5,000
Kachieng Secondary School	27,500
Kadika Girls Secondary School	10,000
Kaimosi Girls High School	10,000
Kakelo Mixed Secondary School	2,500
Kalanding' Secondary School	7,500
Kalando Mixed Secondary School	5,000
Kalando Secondary School	37,500
Kanga High School	10,000
Kanga High School	20,000
Kangeso Secondary School	2,500
Kanyagwal Secondary School	2,500
Karabok Mixed Secondary School	32,500
Karabok Secondary School	16,000
Karega Secondary School	8,000
Kendu Bay Muslim Secondary School	2,500
Kisumu Boys High School	10,000
Kisumu Girls High School	84,000
Kodero Bara Secondary School	10,000
Kokwanyo Mixed Secondary School	2,500
Kokwanyo Mixed Secondary School	5,000
Kosele Mixed Secondary School	27,500
Kuoyo Kochia Secondary School	8,000
Kwoyo Oyugis Secondary School	8,000
Kwoyo Oyugis Secondary School	32,000
Kwoyo Oyugis Secondary School	5,000
Lady Sharon Academy	8,000
Lenana High School	30,000
Loreto Girls Limuru	15,000
Lwanda Kawuor Secondary School	2,500
Magina Girls Secondary School	8,000
Malomba Secondary School	8,000
Mangu High School	30,000
Manyatta High School	10,000
Maranda High School	30,000
Maranda High School	20,000

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Mary Hills Girls High School	15,000
Maseno School	30,000
Mawego Girls Secondary School	8,000
Mbaga Girls Secondary School	10,000
Migingo Girls Secondary School	20,000
Migingo Girls Secondary School	8,000
Mithui Mixed Secondary School	30,000
Mithui Secondary School	5,000
Mititi Secondary School	56,000
Miyuga Mixed Secondary School	5,000
Moi Girls Isinya	10,000
Moi Girls, Eldoret	10,000
Moi Girls, Nairobi	10,000
Moi Tea Girls	10,000
Moi Uloma Secondary School	8,000
Moi Uloma Secondary School	5,000
Mukumu Girls High School	10,000
Musingu High School	10,000
Muthale Girls Secondary School	10,000
Ngere Karogo Mixed Secondary School	5,000
Ng'iya Girls High School	45,000
Nyabola Girls High School	5,000
Nyabola Girls Secondary School	8,000
Nyabola Mixed Secondary School	17,500
Nyabururu Girls High School	20,000
Nyafare Secondary School	5,000
Nyafare Secondary School	9,500
Nyagowa Mixed Secondary School	5,000
Nyagowa Mixed Secondary School	37,500
Nyahera Girls Secondary School	32,000
Nyakach Girls High School	16,000
Nyakach Girls High School	60,000
Nyakiya Secondary School	22,500
Nyakome Secondary School	2,500
Nyalenda Mixed Secondary School	77,000
Nyalenda Secondary School	26,000
Nyambare Secondary School	35,000
Nyandiwa Mixed Secondary	15,000

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Nyandiwa Mixed Secondary School	32,000
Nyang'ielia Secondary School	8,000
Nyatindo Mixed Secondary School	5,000
Nyatindo Mixed Secondary School	87,500
Nyawango Mixed Secondary School	5,000
Nyawita Mixed Secondary School	2,500
Nyongonga Mixed Secondary School	5,000
Ober Secondary School	24,000
Ober Secondary School	20,000
Obisa Mixed Secondary School	172,500
Ogande Girls High School	8,000
Ogande Girls High School	5,000
Okok Mixed Secondary School	10,000
Ombek Secondary School	62,500
Omboga Mixed Secondary School	2,500
Ong'icha Secondary School	2,500
Onyege Mixed Secondary School	2,500
Orero Boys Secondary School	30,000
Orero Boys Secondary School	8,000
Orinde Secondary School	2,500
Oriwo Boys High School	40,000
Otok Mixed Secondary School	2,500
Our Lady of Consolata Mugoiri Girls	10,000
Outering Secondary School	8,000
Owiro Akoko Girls Secondary School	10,000
Oyugis Secondary School	12,500
Rakwaro Mixed Sec. School	8,000
Rangala Boys High School	8,000
Rang'ala Girls High School	10,000
Rehema Academy Secondary	5,000
Ringa Boys High School	16,000
Ringa Boys High School	45,000
Ringa Boys High School	16,000
Sabembe Mixed Secondary	2,500
Saye Mixed Secondary School	5,000
Saye Secondary School	16,000
Saye Secondary School	15,000
Sega Township Secondary School	8,000

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Segere Secondary School	8,000
Siany Lutheran Mixed Secondary School	5,000
Siany Lutheran Mixed Secondary School	2,500
Simenya Secondary School	10,000
Sinaga Girls Secondary School	10,000
Sino Sda Secondary School	5,000
Sironga Girls Secondary School	10,000
St. Alberts Ulanda Girls Secondary School	20,000
St. Anne's Ojwando Secondary School	5,000
St. Annes Ojwando Secondary School	37,500
St. Augustine Kandiege Secondary School	8,000
St. Augustine Sec. School Kandiege	5,000
St. Barnabas Girls Secondary School	10,000
St. Benard's Otaru Secondary School	10,000
St. Clare Maragoli Girls Sec. School	10,000
St. Dislaus Nyawango Secondary School	10,000
St. Dominic Rabango Secondary School	2,500
St. Francis Nyangajo Girls Secondary School	30,000
St. Francis Nyangajo Girls Secondary School	10,000
St. Francis Rangala Girls High School	30,000
St. George's Mixed Secondary School	22,500
St. Georges Secondary School	5,000
St. Joseph's High School Rapogi	30,000
St. Joseph's High School Rapogi	10,000
St. Joseph's Sino Mixed Secondary School	22,500
St. Joseph's Sino Secondary School	5,000
St. Mary's Lwak Girls High School	10,000
St. Mary's Lwak Girls High School	30,000
St. Mary's Lwak Girls High School	20,000
St. Mary's School Yala	20,000
St. Monica Chakol Girls High School	10,000
St. Monica Chakol Girls Secondary School	30,000
St. Patrick's High School, Iten	10,000
St. Paul's Sigomere Secondary School	8,000
St. Paul's Sigomere Secondary School	5,000
St. Peter's Kotieno Secondary School	47,500
St. Philip's Nyabondo Secondary School	7,500
St. Teresa's Nyalgosi Secondary School	28,000

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St. Vincent Secondary School	20,000
State House Girls' High School	10,000
Teremi Boys High School	10,000
Thurgem Secondary School	8,000
Tom Mboya Secondary School	10,000
Uriri High School	10,000
Urudi Mixed Secondary School	2,500
Uyoma Kobare Secondary School	5,000
Wang'apala High School	30,000
Wiobiero Secondary School	8,000
Wire Mixed Secondary School	29,000
Wire Mixed Secondary School	87,500
Yala Kotieno Mixed Secondary School	7,500
<b>Total</b>	<b>4,416,000</b>

**13.2 BURSARY –TERTIARY INSTITUTIONS**

<b>Name of Institution</b>	<b>Amount</b>
Africa Nazarene University	35,000
Africa Nazarene University	7,000
African Institute of Research and Development Studies	7,000
African Institute of Research and Development Studies	28,000
Angelic Teachers College	7,000
Angelic Teachers College	63,000
Asumbi Teachers College	28,000
Asumbi Teachers College	28,000
Bamola E.C.D.E. T.T.C	25,000
Baraton T.T.C.	21,000
Bethseida E.C.D.E. T.T.C	55,000
Bondo Teachers College	7,000
Bright Future ECDE	10,000
Bugema University	14,000
Bukura Agricultural College	28,000
Bukura Agricultural College	7,000
Busia Teachers College	7,000
Busoga University	7,000
Catholic University of Eastern Africa	35,000
Christian College Nairobi	7,000

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Christian Intermediate Technology Centre	7,000
Chuka University College	42,000
College of Human Resource Management	7,000
Co-Operative University College of Kenya	14,000
Dedan Kimathi University of Technology	14,000
Echoes of Mercy E.C.D.E.	5,000
Egerton University	266,000
Egerton University	14,000
Egoji Teachers College	14,000
Eldoret Polytechnic	14,000
Elgonview College	7,000
Elgonview College	240,000
Eregi Teachers Training College	7,000
Foundation Institute of Africa	14,000
Great Lakes University of Kisumu	168,000
Great Lakes University of Kisumu	7,000
Great Lakes University of Kisumu	11,000
Gusii Institute of Technology	70,000
Gusii Institute of Technology	21,000
Hevi Driving School	96,000
Homa Bay Dicece	10,000
Homa Bay Dicece	7,000
International Institute of Advanced Studies	7,000
Jaramogi Oginga Odinga University of Science and Technology	189,000
Jaramogi Oginga Odinga University of Science and Technology	32,000
Jodan College of Technology	7,000
Jomo Kenyatta University of Science and Technology	175,000
Kabarak University	21,000
Kabete Technical Training Institute	7,000
Kabianga University College	98,000
Kaimosi Teachers College	14,000
Kamagambo Adventist College	28,000
Kampala University	28,000
Karatina University College	14,000
KCA University	28,000
KCA University	7,000
KCA University	7,000
Kendu Adventist School of Medical Sciences	100,000

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Kenya Institute of Applied Science	7,000
Kenya Institute of Applied Science	7,000
Kenya Institute of Highway And Building Technology	14,000
Kenya Institute of Highway And Building Technology	7,000
Kenya Institute of Management	28,000
Kenya Institute of Mass Communication	7,000
Kenya Institute of Surveying	7,000
Kenya Institute of Technology	7,000
Kenya Methodist University	7,000
Kenya Technical Teachers College	7,000
Kenya Utalii College	7,000
Kenya Water Institute	7,000
Kenya Wildlife Service Training Institute	7,000
Kenyatta University	441,000
Kenyatta University	28,000
Kenyatta University	7,000
Kenya Teachers College Training	7,000
Kericho School of Professional Studies	7,000
Kericho Teachers College	7,000
Kibabii Diploma T.T.C.	7,000
Kibabii T.T.C.	7,000
Kibabii University College	7,000
Kigari Teachers Training College	14,000
Kimathi University College of Technology	7,000
Kipsigis Teachers College	7,000
Kisii College of Professional Studies	7,000
Kisii University	22,000
Kisii University College	161,000
Kisumu Polytechnic	189,000
Kisumu Polytechnic	7,000
Kitere Youth Polytechnic	14,000
Kitui Teachers College	14,000
KMTC	450,000
KMTC	60,000
KMTC Kabarnet	10,000
Kuja Primary School for the Deaf	7,000
Laikipia University	42,000
Lake Institute of Tropical Medicine	30,000
Lutheran Technical Training Institute	7,000

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Maasai Mara University	28,000
Machakos University College	7,000
Management University of Africa	7,000
Marist International University College	7,000
Masai Teachers College	7,000
Maseno University	413,000
Maseno University	38,000
Masinde Muliro University of Science and Technology	14,000
Masinde Muliro University of Science and Technology	98,000
Matata School of Nursing	130,000
Matongo T.T.C.	35,000
Mawego E.C.D.E. Teachers College	5,000
Mawego Technical Training Institute	329,000
Mawego Technical Training Institute	35,000
Meru Polytechnic	7,000
Meru Teachers College	7,000
Meru University of Science and Technology	7,000
Methodist University	7,000
Migori Dicece	5,000
Migori Teachers College	28,000
Migori Teachers College	10,000
Moi University	357,000
Moi University	28,000
Moi University	15,000
Monao College	7,000
Mosoriot Teachers College	14,000
Mount Kenya University	105,000
Mount Kenya University	17,000
Multimedia University College of Kenya	42,000
Murang'a Teachers College	21,000
Nairobi Aviation College	35,000
Nairobi Industrial Institute	7,000
Nairobi Technical Training Institute	7,000
Nakuru Teachers Training College	7,000
Namasuba College of Commerce	14,000
Narok University College	21,000
Ndiru Youth Polytechnic	7,000
Nyabola Adventist Teachers College	49,000
Nyabondo Medical Training College	40,000

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs)**

Nyanchwa Adventist College	21,000
Omira Youth Polytechnic	5,000
Orbit School of Management Studies	7,000
Oyugis Craft Training Centre	10,000
Paulmark Training Institute	7,000
Phillips Business Training College	10,000
Precious Hope ECDE	5,000
Premese Africa Development Institute	7,000
Pwani University	7,000
Pwani University College	14,000
Rachuonyo Teachers Training College	7,000
Railway Training Institute	7,000
Ramogi Institute of Advanced Technology	14,000
Rift Valley Institute of Science & Technology	14,000
Rongo University College	140,000
Rongo University College	22,000
Rukongo Youth Polytechnic	14,000
Sacred Training Institute	7,000
Shanzu Teachers College	7,000
Siaya Institute of Technology	21,000
Sigalagala Polytechnic	14,000
Sigalagala Technical Institute	7,000
South Eastern University College	14,000
St. Camilus School of Nursing	7,000
St. Francis Technical Institute - Asumbi	14,000
St. John's Kilimambogo Teachers Training College	7,000
St. Magdaline T.T.C.	35,000
St. Paul's T.T.C. Nyabururu	42,000
St. Paul's University	14,000
St. Philips Theological College	7,000
St. Stephen's ECDE Teachers Training College	5,000
St. Teresa's Yala E.C.D.E	25,000
Strathmore University	7,000
Taita Taveta University	7,000
Taita Taveta University College	21,000
Tambach Teachers College	7,000
Tangaza College	7,000
Technical University of Kenya	98,000
Technical University of Mombasa	63,000

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

Technical University of Mombasa	7,000
Thika School of Medical And Health Sciences	10,000
Thogoto Teachers College	7,000
Tovin Institute of Education And Research	15,000
Twinlight ECDE Teachers College	10,000
United States International University	7,000
United States International University	10,000
University of Eastern Africa Baraton	21,000
University of Eldoret	161,000
University of Eldoret	21,000
University of Kabianga	7,000
University of Nairobi	434,000
University of Nairobi	84,000
University of Nairobi	45,000
University of Nairobi	660,000
Vision Institute of Professionals	7,000
Western Region ECDE T.T.C.	10,000
Zetech College	14,000
<b>Total</b>	<b>8,222,000</b>

**13.3 BURSARY- SPECIAL SCHOOLS**

<b>Name of Institution</b>	<b>Amount</b>
Joyland Special School	10,000
Immanuel School for the Deaf	16,000
Kuja Primary School for The Deaf	16,000
Thika School for the Blind	10,000
Kenya Institute of Special Education	7,000
<b>Total</b>	<b>59,000</b>

**13.4 MOCKS & CATS**

<b>Name of Payee</b>	<b>Kshs</b>
Rachuonyo South DEO	200,000
<b>Total</b>	<b>200,000</b>

**CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2014 (Kshs)**

**13.5 ROADS**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
Mechanical and Transport Fund	Opening of Ragwe-Onjinyo-Nandi-God Kwach, Orembe-God Nyango-Kosele, Waradho-Kaluoch-Nyalgosi, Juliana-Kamuga-Kotieno, Midland-Awuor- Obisa roads	2,841,600
Nyanginja Filling Station		575,125
Fund Account Manager		88,500
Fund Account Manager		118,000
Nyanginja Filling Station		575,125
Mechanical and Transport Fund		499,850
Fund Account Manager		28,000
<b>Total</b>		<b>4,726,200</b>

**13.6 PROVINCIAL ADMINISTRATION**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
North Kamagak Chiefs Office	Completion of chiefs office	400,000
Konuonga Chiefs Office	Completion of chiefs office	300,000
Oyugis Town Chiefs Office	Completion of chiefs office	150,000
<b>Total</b>		<b>850,000</b>

**13.7 CULTURAL PROJECTS**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
Rawinji Resource Centre	Completion of the resource centre	700,000
<b>Total</b>		<b>700,000</b>

**13.8 EMERGENCY PROJECTS**

<b>Name of Payee</b>	<b>Activity</b>	<b>Kshs</b>
George Okeyo Abebe	Repair of Oyugis Kwoyo Water Pipeline	200,000
Kasipul Kabondo Constituency Roads	Grading of Ojwando-Obisa Road	670,320
Atono Primary School	Rehabilitation of 1 classroom	200,000
Nyamisee Enterprises	Rehabilitation of commandant's office	100,000
Rachuonyo Deputy County Commissioner	Rehabilitation of DCC's office	400,000
<b>Total</b>		<b>1,570,320</b>

