

REPUBLIC OF KENYA



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Wednesday 11/10/17
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
ALEGO USONGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
ALEGO USONGA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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II. 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the fund is the responsibility of the constituency development fund.

(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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Mr. Yusuf Mbuno
2.	Fund Account Manager	Mr. Malaki Magoro
3.	District Accountant	Mr. Benjamin E. Oino

(d) Fiduciary Oversight Arrangements

The gazetted members of the Alego Usonga Constituency Development Fund are as follows:

David Oduor Ohas – Chairman
Willis Oduor Ang'awa – Secretary
Florence Bala
Agabitus Okoth Owuor
Stephen Otieno Muongo
Ann Anyango Oluoch
Roseline Oduor
Eunice Achieng Ogutu

(e) Entity Headquarters

Siaya Farmers Building
Siaya Town

CONSTITUENCY DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) ALEGO USONGA CDF Contacts

P. O Box 34 – 40600
Siaya Farmers Building
Siaya, Kenya

(g) ALEGO USONGA CDF Bankers

Constituency CDF main banker;
Equity Bank
Siaya Branch
Account No.0970261192689

(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

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR- GENERAL ON CONSTITUENCIES DEVELOPMENT FUND-ALEGO USONGA CONSTITUENCY DEVELOPMENT FUND FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Alego Usonga Constituency set out on pages 4 to 51, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector 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 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 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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. Cash and Cash Equivalent

- i. The cash and bank balance of Kshs.23,239,692 as per the statement of financial assets differs with figure of Kshs.23,551,767 reflected under note 12.
- ii. Alego Usonga CDF maintained two (2) separate bank accounts contrary to the provisions of section 42(1) of Constituencies Development Fund Act (2013) and CDF circular ref:BOARD/CIRCULAR/VOL.1.1/167. Dated 17 July 2013.
- iii. The un-surrendered imprest of Kshs.1,072,600 issued to the Fund Manager remained outstanding and the purpose for which it was issued was not indicated. This contravened the regulation requiring imprest to be surrendered within 48 hours from the completion of the official duty.
- iv. The reconciliation statement as at 30 June 2015 included un-presented cheques amounting to Kshs.414,441 which were already stale.

Consequently, the accuracy and propriety of the Cash and Cash Equivalent could not be confirmed.

2. Emergency Funds

Included in Other Grants and Transfers figure of Ksh.49,169,505 is expenditure totalling Kshs.3,765,123 drawn from the emergency reserve and used as shown below:

Projects	Amount	Remarks
Bush clearing, grading and gravelling of Nyang,oma -Tiny wanyi road	1,019,739	Do not qualify as emergency
Grading and gravelling of Nyang,oma – Tiny wany road Ndere-Wuoroya river road	1,589,650	Do not qualify as emergency.
Installation of water system and installation of electricity system at Hawinga Project	1,155,734	Do not qualify as emergency.
Total	3,765,123	

Section 12(3) of the Fund Act 2013 requires emergency fund to be used for the unforeseen need which in the opinion of the committee cannot be delayed until the next financial year without harming the public interest of the constituents. No explanation was provided for the irregularity.

3. Procurement of Training Motor Cycle Operators

Included in Other Grants and Transfers figure of Ksh.49,169,505 is Kshs.2,744,000 used for training 343 Motor Cycle Operators from Alego Usonga Constituency and providing them with Interim Driving Licences. The criteria used to select the operators was not availed for audit review. In addition, the following matters were noted:

- i. Review of quotations revealed that the highest bidder was awarded the contract with the explanation that the amount quoted by other trainers did not include a driving licence and not willing to relocate to Siaya to offer the services.
- ii. The Confidential Business Questionnaire Forms attached to the payment voucher were not fully filled and payment was made before the services were rendered.
- iii. The records availed indicated that as at the time of the Audit in January 2016 only 94 Motor Cycle Operators had been Trained and issued with Driving licenses yet full payment had been made.
- iv. The invoices used to process the payment was not dated.

In this regard, the Public Procurement and Disposal Act requirement at section 89 (b) and regulation 34 were not followed and therefore propriety of the expenditure could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Alego Usonga Constituency as at 30 June 2015, 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 Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013

Other Matter

1. Budget Implementation Analysis

During the year under review, the constituency budgeted to spend Kshs.115,961,475 on various transfers and projects while the actual expenditure totalled to Ksh.56,496,455 as highlighted below:

Projects	No of approved projects	Budgeted Amount	No of projects done	Actual disbursement	Undisbursed amount	Over disbursement amounts	%Level of Absorption
Administration		10,936,532		7,900,000	3,036,532		72
Transfers to Primary Schools	44	34,355,492	18	15,260,765	19,094,727		44
Transfers to Secondary Schools	13	7,312,378	8	4,620,195	2,692,183		63
Transfers to Health Institutions	5	7,341,962	5	6,773,962	568,000		92
Bursary		18,553,836		15,281,200	3,272,636		82
Water	10	6,229,931	3	1,600,938	4,628,993		26
Security	36	7,446,000	4	2,000,000	5,446,000		27
Roads	12	9,665,277	0	0	9,665,277		0
Office Construction	1	6,000,000	0	0	6,000,000		0
Agriculture	2	1,200,000	2	1,263,395		63,395	105
Environment	2	519,808	0	0	519,808		0
Emergency		5,400,259		1,200,000	4,200,259		22
Sports	4	1,000,000	1	596,000	404,000		60
Total	129	115,961,475	41	56,496,455	59,528,415	63,395	49

The following were noted:

- i. The actual expenditure was Kshs.56,496,455 against a budget of Kshs.115,961,475 achieving 49% absorption
- ii. The Constituency under spent on twelve (12) line items with a total expenditure of Kshs.59,528,415 and overspent on one(1) line items with a total of Kshs.63,395.
- iii. Included in the total payments of Kshs.97,715,292 in the statements of receipts and payments is expenditure of Kshs.22,739,256 which relates to 2013-2014 which were rolled over to the financial year 2014-2015.
- iv. As at 30th June 2015, the reconciled bank balance was Ksh23,239,672, however some of the projects were not undertaken. The public did not received the services as provided for in the approved budget.

In the circumstance, delay in implementation of projects will deny the public from accessing services they deserve.

2. Construction of Fertilizer Store

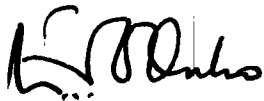
Included in other grants and transfers figure of Ksh.49,169,505 is Kshs.1,200,000 in respect of constructing a fertilizer store in Siaya town. The construction had reached lintel level having exhausted the funds arid with no further funds having been allocated

for the project. Physical verification revealed that the site was abandoned and the contractor was not on site. In the circumstance, it was not clear as to when the store will be completed since there was no funds allocated to the project by the Constituency during the year.

3. Committee Expenses

Included in committee expenses figure of Ksh.3,765,900 is Kshs.353,200 being three days per diem to CDFC members to travel to Nairobi to meet the MP and for verification of mobile clinic project. It was not clear why the committee members were to travel to Nairobi to meet the MP and yet MPs are given mileage allowance for each weekend to travel to their constituencies. Under the circumstances, the propriety of the total expenditure Kshs.353,200 could not be confirmed.

My opinion is not qualified in respect of these matters.



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

Nairobi

23 August 2016

III. 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 CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Alego Usonga CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 CDF; (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 CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Alego Usonga CDF accepts responsibility for the CDF'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). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Alego Usonga CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Alego Usonga CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF'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 Accounting Officer confirms that the CDF'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 CDF's financial statements were approved and signed by the Accounting Officer on 30/06/2015 2015.

David Oduor Ohas
Chairman



for 

Malaki Magero
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS			
FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015			
	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	98,215,729.00	89,904,198.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		98,215,729.00	89,904,198.00
PAYMENTS			
Compensation of employees	4	1,333,884.00	935,423.00
Use of goods and services	5	2,755,670.00	3,083,628.00
Committee Expenses	6	3,765,900.00	2,446,000.00
Transfers to Other Government Units	7	38,952,820.50	39,098,000.00
Other grants and transfers	8	49,169,405.95	22,295,152.00
Social Security Benefits	9	16,800.00	12,000.00
Acquisition of Assets	10	1,040,800.00	-
Other Payments	11	680,012.35	-
TOTAL PAYMENTS		97,715,292.80	67,870,203.00
SURPLUS/DEFICIT		500,436.20	22,033,995.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Alego Usonga CDF financial statements were approved on 30/6/2015 and signed by:

David Oduor Ohas
 Chairman



Malaki Magero
 Fund Account Manager




CONSTITUENCY DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

V. STATEMENT OF ASSETS

ALEGO USONGA CONSTITUENCY DEV FUND
 STATEMENT OF ASSETS AND LIABILITIES
 FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	22,167,092.70	22,116,756.50
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	1,072,600.00	622,500.00
TOTAL FINANCIAL ASSETS		23,239,692.70	22,739,256.50
REPRESENTED BY			
Fund balance b/fwd 1st July 2014	13	22,739,256.50	705,261.50
Surplus/Deficit for the year		500,436.20	22,033,995.00
Prior year adjustments	14	-	-
NET LIABILITIES		23,239,692.70	22,739,256.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Alego Usonga CDF financial statements were approved on 28/6/ 2015 and signed by:

David Oduor Ohas
 Chairman - CDFC



Malaki O. Magero
 Fund Account Manager




CONSTITUENCY DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

ALEGO USONGA CONSTITUENCY DEV FUND			
CASHFLOW STATEMENT			
FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015			
Receipts for operating income		2014 - 2015	2013 - 2014
		KSHS	KSHS
Transfers from CDF Board	1	98,215,729.00	89,904,198.00
Other Receipts	3	-	-
		98,215,729.00	89,904,198.00
Payments for operating expenses			
Compensation of Employees	4	1,333,884.00	935,423.00
Use of goods and services	5	2,755,670.00	3,083,628.00
Committee Expenses	6	3,765,900.00	2,446,000.00
Transfers to Other Government Units	7	38,952,820.50	39,098,000.00
Other grants and transfers	8	49,169,405.95	22,295,152.00
Social Security Benefits	9	16,800.00	12,000.00
Other Payments	11	680,012.35	-
Adjusted for:			
Adjustments during the year		0	
		96,674,492.80	67,870,203.00
Net cash flow from operating activities		1,541,236.20	22,033,995.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	1,040,800.00	-
Net cash flows from Investing Activities		1,040,800.00	-
NET INCREASE IN CASH AND CASH EQUIVALENT		500,436.20	22,033,995.00
Cash and cash equivalent at BEGINNING of the year	13	22,739,256.50	705,261.00
Cash and cash equivalent at END of the year	13	23,239,692.70	22,739,256.00

CONSTITUENCIES DEVELOPMENT FUND ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

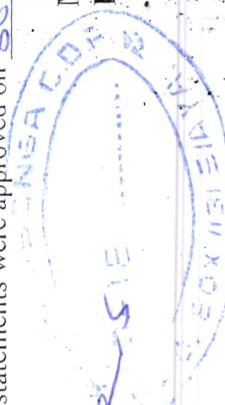
ALEGO USONGA CONSTITUENCY DEV FUND
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT
FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	115,961,475.00		115,961,475.00	98,215,729.00	17,745,746.00	85
Proceeds from Sale of Assets		0				
Other Receipts(balance b/d)		713,000.00	713,000.00		713,000.00	1426000
PAYMENTS						
Compensation of Employees	1,418,775.00	0	1,418,775.00	1,333,884.00	84,891.00	94
Use of goods and services	4,186,113.00	0	4,186,113.00	2,755,670.00	1,430,443.00	66
Committee Expenses	4,802,844.00	0	4,802,844.00	3,765,900.00	1,036,944.00	78
Transfers to Other Government Units	56,455,832.00	0	56,455,832.00	38,952,820.50	17,503,011.50	69
Other grants and transfers	42,569,111.00	0	42,569,111.00	49,169,405.95	(6,600,294.95)	116
Social Security Benefits	28,800.00	0	28,800.00	16,800.00	12,000.00	58
Acquisition of Assets	6,000,000.00		6,000,000.00	1,040,800.00	4,959,200.00	17
Other Payments	500,000.00	0	500,000.00	680,012.35	(180,012.35)	136
TOTALS	115,961,475.00		115,961,475.00	97,715,292.80	18,246,182.20	84
Surplus/deficit		0	713,000.00	500,436.20	212,563.80	70

The ALEGO USONGA CDF financial statements were approved on 30/6/2015 and signed by:

David Oduor Ohas
Chairman CDF

Malaki O. Magero
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VIII. TRIAL BALANCE


ALEGO USONGA CONSTITUENCY DEV FUND

TRIAL BALANCE			
FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	22,167,093	
	Cash Balances	-	
	Outstanding Imprest	1,072,600	
Payments			
	Compensation of Employees	1,333,884	
	Use of goods and services	3,196,470	
	Committee Expenses	3,765,900	
	Transfers to Other Government Units	39,252,820	
	Other grants and transfers	48,869,406	
	Social Security Benefits	16,800	
	Acquisition of Assets	600,000	
	Other Payments	680,012	
Receipts			
	Transfers from the Board		98,215,729
	Proceeds from sale of assets		-
	Others receipts		-
	Fund Balance b/f		22,739,256
	TOTAL	120,954,984	120,954,985

The Alego Usonga CDF Financial statements were approved on 28/6/ 2015 and signed by:

David Oduor Ohas
 Chairman CDF




 Dalmas Ndong'a
 Fund Account Manager

IX. 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. 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 CDF and all values are rounded to the nearest shilling. 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 CDF.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the CDF 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 CDF 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

e) Pending bills

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

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 CDF'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 CDF'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

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

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, 2016.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ALEGO USONGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

VIII. NOTES TO THE FINANCIAL STATEMENTS

ALEGO USONGA CONSTITUENCY DEV FUND
NOTES TO THE ACCOUNTS
FINANCIAL YEAR 2014-15 ENDED 30TH JUNE 2015

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		2014 - 2015 Kshs	2013 - 2014 Kshs
Description			
Normal Allocation	AIE NOA750282	40,235,291.50	49,668,907.00
	AIE NOA759577	34,390,627.00	2,000,000.00
	AIE NOA796920	10,000,000.00	38,235,291.50
	AIE NOA797001	13,589,810.50	
Conditional grants			
TOTAL		98,215,729.00	89,904,198.50

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Receipts from the sale of strategic Reserves stock	-	-
Receipts from the sale of inventories, Stocks and commodities	-	-
Disposal and sales of non produced assets	-	-
Receipts from the sale of strategic reserves stocks	0	0

3 OTHER REVENUES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	0	0
Profits and dividends	0	0
Rents	0	0
Other property income	0	0
	12	

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Sales of markets establishment	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Admin. Fees and Charges – collected as AIA	0	0
Receipts from incidental sales by non market establishments	0	0
Receipts from sale of incidental goods	0	0
Fines penalties and forfeitures	0	0
Receipts from voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere (specify)	0	0

Total - 0 - 0

4 COMPENSATION OF EMPLOYEES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic salaries of permanent employees	1,333,884.00	935,423.00
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursement	0	0
Personal allowances provided in kind	0	0
Pension and other security contributions	16,800.00	12,000.00
Compulsory national social security schemes	0	0
Compulsory national health security schemes	0	0
Social benefit schemes outside government	0	0
Other personal payments	0	0
Total	1,350,684.00	947,423.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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5 USE OF GOODS AND SERVICES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Utilities, supplies and services	2,155,515.00	1,614,450.00
Communication, supplies and services	0	0
Domestic travel and subsistence	114,550.00	44,000.00
Printing, advertising and information supplies & services	0	56,160.00
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	1,97,195.00	88,160.00
Other operating expenses	236,310.00	386,284.00
Routine maintenance – vehicles and other transport equipment	417,300.00	722,574.00
Routine maintenance – other assets	75,600.00	172,000.00
Total	3,196,470.00	3,083,628.00

6 COMMITTEE EXPENSES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Other committee expenses	0	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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Committee allowance	3,765,900.00	2,446,000.00
TOTAL	3,765,900.00	2,446,000.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Transfers to primary schools	20,245,365.00	24,570,000.00
Transfers to secondary schools	5,453,934.50	14,528,000.00
Transfers to Tertiary institutions	6,791,520.50	-
Transfers to Health institutions	300,000.00	-
Security	32,790,820.00	39,098,000.00
TOTAL		

32,790,820.00

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Bursary -Secondary	11,983,519.00	9,031,200.00
Bursary -Tertiary	8,421,500.00	5,008,600.00
Bursary-Special schools	905,000.00	600,000.00
Mocks & CAT	1,700,000.00	650,000.00
water	2,027,858.00	-
Agriculture (food security)	4,490,186.95	-
Electricity projects	-	-
Security	300,000.00	-
Roads	9,249,336.30	7,005,352.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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Sports	596,400.00	-
Environment	519,000.00	-
Health	-	-
Emergency Projects (specify)	8,976,605.64	-
Total	49,169,405.89	22,295,152.00

9 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Government pension and retirement benefits	0	
Social security benefits	0	
Employer contribution to NSSF	16,800.00	12,000.00
Total	16,800.00	12,000.00

10 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015 Kshs	2013 - 2014 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-

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Purchase of computers, printers and other IT equipments

440,800.00

Purchase of photocopier

Purchase of other office equipments

Purchase of soft ware

Acquisition of Land

600,000.00

Total

1,040,800.00

11. Other payments

Bank Charges

326,512.35

Strategic plan

353,500.00

TOTAL

680,012.35

12A: Bank Balances (cash book bank balance)	Account Number	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
Name of Bank, Account No. & currency			
<i>Equity Bank, Siaya, A/C Number 0970261192689</i>		22,167,092.70	15,333,639.50
<i>kcb siaya a/c no. 11</i>		-	6,783,117.00
Total		22,167,092.70	22,116,756.50

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

12B: CASH IN HAND)

	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
Outstanding Imprest	1,072,600.00	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	1,072,600.00	-

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2015)		Balance (30/6/2014)	
				Kshs	Kshs	Kshs	Kshs
	30.6.2014	20,000.00	-	20,000.00	-	-	-
<i>Fund manager</i>	dd/mm/yy	130,000.00	-	130,000.00	-	-	-
<i>Fund manager</i>	dd/mm/yy	438,600.00	-	438,600.00	-	-	-
<i>Fund manager</i>	dd/mm/yy	35,000.00	-	35,000.00	-	-	-
<i>Fund manager</i>	dd/mm/yy	130,000.00	-	130,000.00	-	-	-
<i>Fund manager</i>	dd/mm/yy	319,000.00	-	319,000.00	-	-	-
Total		1,072,600.00		1,072,600.00		622,500.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY
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	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO USONGA CONSTITUENCY

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OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

No	ASSET	DESCRIPTION	ACQUISITION DATE	QUANTITY	COST(SHS)
1	Photocopying Machine	Nashuatec DSM 620	30/05/2006	1	68,000.00
2	Steel Cabinets	Ashut – Grey Four (4) Drawers	30/05/2009	6 1 1	114,535.20
3	Wooden Cabinets	Black in Colour Four (4) Drawers		1	15,495.00
4	Desk tops	HP LE1851W HP LE 1901W	5/05/2009 24/09/2010	1 1	40,000.00 52,000.00
5	Laptops	Hp pavilion G60 3CG9503ZLF	15/10/2010 15/10/2010	1 1	100,000.00 100,000.00
6	Computer	HP Compac	5/05/2007	1	40,000.00
7	Office Tables	Brown, L-shaped, Six Drawers 3 on each side Brown, Flat, 3 Drawers Brown, Flat, 3 Drawers Brown. Six(6) Drawers 3 on each side, Flat	1/4/2010	1 1 1 1	13,995.00 16,990.00 16,990.00 10,795.00
8	Executive Table	Brown	1/4/2010	1	26,000.00
9	Plain Office Tables	Black Brown	1/04/2010	1 1	12,000.00 12,000.00
10	Arm Chairs	Blue	1/4/2010	1	5,499.00

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						1	13,885.20
11	Executive Chairs	Black Leather High black	1/4/2010		1	13,885.20	13,885.20
12	Executive desk		25/07/14		1	9,799.00	58955.00
13	Conferences table		25/07/14		1	75,000.00	60,950.00
14	FAN		25/07/14		1	10,955.00	15,000.00
15	DVD		25/07/14		1	42,950.00	33,600.00
16	TV Set	samsung	25/07/14		1		
17	Water dispenser	Samsung 24'	25/07/14		1		
18	Seats	Blue	1/4/2010		5		
					2		
					5	50,864.00	
					2		
					2		
19	Wall Clocks	Pearl	1/4/2010		1	1,000.00	1,000.00
					1	1,000.00	1,000.00
					1	1,000.00	1,000.00
					1	1,000.00	1,000.00
20	Trash Baskets		1/4/2010		1	200.00	200.00
					1	200.00	200.00
					1	200.00	200.00
					1	200.00	200.00
21	Wooden In & Out Trays	Wooden Brown	20/10/2010		2	500.00	500.00
					2	500.00	500.00
					2	500.00	500.00
					2	500.00	500.00
22	Camera				1	15,000.00	17,000.00
23	Printers	HP Laserjet P2055d	5/05/2009		1	100,000.00	100,000.00

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		HP Laserjet P1102	24/09/2010	1	
			24/09/2010	1	
			30/05/2006	1	
24	Paper Punch	Grey & Black Kangaroo	1/04/2010	1	250.00
				1	250.00
				1	250.00
				1	250.00
25	Plastic Chairs	White	30/05/2006	1	750.00
26	Curtains	White Blinder	1/04/2010	1	3,000.00
				1	
				1	
27	Stapler	Kangaroo White, Blue	1/04/2010	1	180.00
				1	
				1	
28	Giant Stapler	White	1/04/2010	1	500.00
29	Thermos Flasks	Blue / Grey	30/05/2010	4	300.00
30	Key Box	Brown	8/05/2011	1	1,000.00
31	Water Glasses	Tango, Colourless	30/05/2010	5	1,700.00
32	Sufurias		30/05/2010	3	800.00
33	Basin	Sky Blue	30/05/2010	1	100.00
34	Bucket	Blue	30/05/2010	1	280.00
35	Plates	Sky Blue	30/05/2010	4	420.00
36	Jug	Sky Blue	30/05/2010	1	150.00
37	Cups	Melamine – White	30/05/2010	6	1,000.00
38	Spoons	Red	30/05/2010		700.00
39	Gas Cylinder	Orange	30/05/2010	1	6,000.00
40	Seat Covers	Blue	10/08/2010	5	1,800.00
				5	
				3	
				6	
41	Pins/Paper Clip Tin	Black – Colourless	1/04/2010	2	450.00
				1	

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42	Landrover Defender	GK A456T – Green	24/04/2009	1	4,079,215.00
43	Motorcycle	Suzuki KAV 791Z- Blue Yamaha GKA 181Z –White	30/05/2006 23/01/2012		365,700.00
44	Wooden Table	Brown – Mahogany	1/04/2010	1	5,000.00
45	Arm Chair	Brown	1/04/2010	1	1,500.00
46	Wooden Chairs	Brown		3	8,000.00
				5	
47	Tender Box	Brown – Clear Varnish	1/04/2010	1	1,000.00
48	Motor Grader	H140 Reg. No. A965R	27/02/2007		6,001,840.00
49	Extension Cables	White	1/04/2010	1	250.00
				1	250.00
				1	250.00
				1	250.00
50	Stamp & stamp pad		30/05/2006	1	500.00
51.	Tractors	-MF 290 Red KAV 390B/1976P21008 -366 4WD Orange KAV 664Q/M1332AA1330072D04 -Ferguson- Red KAV 308F/1976P18092	17/02/2006 17/05/2006 22/2/2006	1 1 1	
52.	Boxing Ring		January, 2013	1	300,000.00
53	Scanner	Hp scanjet 5590	August, 2013	1	10,000.00
54	Landrover Ambulance	GK B351 H	27/3/13	1	6,032,000.00

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18.2. RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	FINANCIAL YEAR
AMOUNT	2014/15
57,781,037.50	
OTHER RECEIVABLES (SPECIFY)	

18.5. DISBURSEMENTS FROM THE BOARD

AIE NO	AMOUNT	FINANCIAL YEAR
A750282	40,235,291.50	2013-2014
A759577	34,390,627	2014-2015
A796920	10,000,000	2014-2015
A797001	13,589,810.50	2014-2015

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ALEGO USONGA
CONSTITUENCY**

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OTHER GRANTS

BURSARY SECONDARY

NAME	AMOUNT
ACHEGO GIRLS SEC SCHOOL	5,000.00
AGORO OYOMBE SEC SCHOOL	235,000.00
AGORO SARE SEC SCHOOL	107,000.00
ALLIANCE HIGH SCHOOL	20,000.00
ALUOR GIRLS SEC SCHOOL	30,000.00
AMBIRA BOYS HIGH SCHOOL	139,000.00
AMBROSE ADEYA ADONGO SEC SCHOOL	179,000.00
ASUMBI GIRLS SEC SCHOOL	5,000.00
ANYIKO SEC SCHOOL	25,000.00
AWASI BOYS HIGH SCHOOL	5,000.00
APUOYO SEC SCHOOL	10,000.00
BAR CHANDO GIRLS SEC SCHOOL	25,000.00
BAR KANYANGO SEC SCHOOL	5,000.00
BAR KOWINO SEC SCHOOL	10,000.00
BAR OLENGO SEC SCHOOL	190,000.00
BARDING BOYS HIGH SCHOOL	791,000.00
BISHOP OKOTH MBAGA HIGH SCHOOL	223,000.00
BONDO KOSIEMO SEC SCHOOL	5,000.00
BORO MIXED SEC SCHOOL	260,000.00
BUJUMBA BOYS HIGH SCHOOL	5,000.00
BUTULA BOY SEC SCHOOL	5,000.00
CHAVAKALI HIGH SCHOOL	25,000.00
CHIANDA HIGH SCHOOL	30,000.00
CHRISTIAN SEC SCHOOL	30,000.00
CITY MISSION SEC SCHOOL	15,000.00
CHULAIMBO SEC SCHOOL	10,000.00
DIBUORO SEC SCHOOL	348,000.00
DIRK ALLISON SEC SCHOOL	55,000.00
EBUSAKAMI SEC SCHOOL	10,000.00
ESALWA SEC SCHOOL	10,000.00
EASTLEIGH HIGH SCHOOL	5,000.00
DR. ELHEFNI REACH OUT SEC SCH	5,000.00
FR, GULLIK SEC SCHOOL	125,000.00
GILGIL GARRISON SEC SCHOOL	5,000.00
GOBEI SEC SCHOOL	5,000.00
GOT OYENGA SEC SCHOOL	75,000.00
GOT RATENG SEC SCHOOL	30,000.00
HAKATI SEC SCHOOL	5,000.00

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HAWINGA GIRLS SEC SCHOOL	141,000.00
HIGHWAY SEC SCHOOL	5,000.00
HOLYCROSS SEC SCHOOL	115,000.00
HOMABAY HIGH SCHOOL	30,000.00
HONO SEC SCHOOL	155,000.00
HSSF MBALE/PRHTC	5,000.00
HOPEWELL ACADEMY	80,000.00
JARAMOGI OGINGA ODINGA SEC SCHOOL	10,000.00
JERA MIXED SEC SCHOOL	10,000.00
JOEL OMINO SEC SCHOOL	6,000.00
KAVEYE GIRLS SEC SCHOOL	15,000.00
KABURA MIXED SEC SCHOOL	50,000.00
KAKAMEGA HIGH SCHOOL	10,000.00
KALKADA SEC SCHOOL	85,000.00
KITAMBO MIXED SEC SCHOOL	7,000.00
KARAPUL MIXED SEC SCHOOL	70,000.00
KASAGAM MIXED SEC SCHOOL	5,000.00
KANGA HIGH SCHOOL	27,000.00
KAUDHA MIXED MIXED SEC SCHOOL	5,000.00
KISIMA GIRLS HIGH SCHOOL	20,000.00
KISUMU BOYS HIGH SCHOOL	10,000.00
KISUMU DAY SEC SCHOOL	16,000.00
KISUMU GIRLS HIGH SCHOOL	97,000.00
KOBALA SEC SCHOOL	5,000.00
KOBURA GIRLS SEC SCHOOL	5,000.00
KOKURO BOYS HIGH SCHOOL	5,000.00
KOWET SEC SCHOOL	80,000.00
KOWIDI MIXED SEC SCHOOL	7,000.00
LENANA SCHOOL	37,000.00
LIETA SECONDARY SCHOOL	5,000.00
LIONS HIGH SCHOOL	5,000.00
LORNA WADDINGTON HIGH SCHOOL	10,000.00
LURI MIXED SEC SCHOOL	5,000.00
LWAK GIRLS SEC SCHOOL	62,000.00
MUHAYA MIXED SEC SCHOOL	5,000.00
MAHERO MIXED SEC SCHOOL	125,000.00
MAHOLA MIXED SEC SCHOOL	75,000.00
MAJENGO SECONDARY SCHOOL	10,000.00
MALIERA SEC SCHOOL	10,000.00
MALELE MIXED SEC SCHOOL	22,500.00
MALOMBA MIXED SEC SCHOOL	290,000.00
MALUNGA SECONDARY SCHOOL	5,000.00
MAMA NGINA GIRLS	7,000.00
MARANDA HIGH SCHOOL	102,000.00

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MASENO SCHOOL	45,000.00
MILDEV ACADEMY	15,000.00
MIRERA HIGH SCHOOL	10,000.00
MATERASEC SCHOOL	130,000.00
MATONGO BOY SEC SCHOOL	20,000.00
MBINI FRIENDS	5,000.00
MBAGA MIXED SEC SCHOOL	20,000.00
MBAGA GIRLS SEC SCHOOL	29,000.00
MPALE HIGH SCHOOL	27,000.00
MOI FORCES ACADEMY	30,000.00
MOI GIRLS HIGH SCHOOL VOKOLI	51,478.00
MOI GIRLS HIGH SCHOOL ELDRET	60,000.00
MOI GIRLS HIGH SCHOOL KAMUSINGA	10,000.00
MOI ULOMA SEC SCHOOL	10,000.00
MTONGWE GIRLS SEC SCHOOL	5,000.00
MTONGWE SEC SCHOOL	5,000.00
MULAHA MIXED SEC SCHOOL	304,000.00
MUNDIKA BOYS	12,000.00
MUTUMBU GIRLS SEC SCHOOL	25,000.00
MWER HIGH SCHOOL	201,000.00
NAIVASHA GIRLS HIGH SCHOOL	30,000.00
NAMACHANJA HIGH SCHOOL BUNGOMA	5,000.00
NDEGA SEC SCHOOL	5,000.00
NDERE MIXED SEC SCHOOL	10,000.00
NDURU MIXED SEC SCHOOL	75,000.00
NGIYA GIRLS HIGH SCHOOL	60,000.00
NGIYA MIXED SEC SCHOOL	190,000.00
NGUNYA MIXED SEC SCHOOL	25,000.00
NYABEDA MIXED SEC SCHOOL	5,000.00
NYADHI SEC SCHOOL	140,000.00
NYAGONDO SEC SCHOOL	62,000.00
NYAJUOK SEC SCHOOL	149,000.00
NYAKACH GIRLS SEC SCHOOL	15,000.00
NYAKONGO SEC SCHOOL	5,000.00
NYAMBARE MIXED SEC SCHOOL	240,000.00
NYAMIRA GIRLS SEC SCHOOL	114,000.00
NYAMONYE SEC SCHOOL	12,000.00
NYANGOMA BOYS HIGH SCH	5,000.00
NYASANDA COMMUNITY HIGH SCH	5,000.00
NYASANDA SEC SCHOOL	8,541.00
NYASITA MIXED SEC SCHOOL	30,000.00
NYAWARA GIRLS SEC SCHOOL	68,000.00
OBAMBO MIXED SEC SCHOOL	304,000.00
OBERA BOYS SEC SCH	5,000.00

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ONGALO MIXED SEC SCHOOL	5,000.00
OJWANDO SEC SCHOOL	5,000.00
OSIEKO SEC SCHOOL	5,000.00
OASIS OF HOPE SEC SCHOOL	35,000.00
OUR LADY OF FATIMA SEC SCHOOL	10,000.00
PRE SAND SEC SCH	10,000.00
PANGANI GIRLS HIGH SCH	7,000.00
RAE GIRLS SEC SCH	10,000.00
RALIEW SEC SCH	5,000.00
RAMBA BOYS HIGH SCH	40,000.00
RAMBO SEC SCH	170,000.00
RAMBULA SEC SCH	10,000.00
RANG'ALA GIRLS SEC SCHOOL	130,500.00
RANGALA BOYS SEC SCH	67,000.00
RANGALA MIXED SEC SCHOOL	5,000.00
RIOKINDO BOYS HIGH SCHOOL	5,000.00
RIDORE HIGH SCHOOL	29,000.00
SACRED HEART MUKUMU GIRLS HIGH SCH	25,000.00
SAGAM MIXED SEC SCHOOL	5,000.00
SAWAGONGO HIGH SCH	123,000.00
SEGA TSHIP SEC SCH	25,000.00
SEGA GIRLS SEC SCH	12,000.00
SENATOR OBAMA SEC SCH	147,000.00
SHINNERS COMM CENTRE SCH	10,000.00
SIAYA TOWNSHIP SEC SCH	520,000.00
SIDOK MIXED SEC SCH	270,000.00
SIGOTI COMPLEX	28,000.00
SINAGA GIRLS HIGH SCHOOL	17,000.00
SIRANGA GIRLS	10,000.00
SIMENYA SEC SCH	25,000.00
SIREMBE SEC SCH	5,000.00
SIRINDE MIXED SEC SCH	115,000.00
ST ANNES SEGA GIRLS	10,000.00
ST ANNES KIKOSI GIRLS SEC SCH	10,000.00
ST ANTONY KITALE SEC SCH	27,000.00
ST BARNABAS HIGH SCH	12,000.00
ST CHARLES HUMWEND	15,000.00
ST CHRISTOPHERS PALPAL SEC SCH	5,000.00
ST CLARES MARAGOLI GIRLS SEC SCH	5,000.00
ST CLARES NANDEREMA GIRLS SEC SCH	12,000.00
ST GABRIEL SEC SCH	10,000.00
ST IGNITIUS MUKUMU	32,000.00
ST IGNITIUS LAYOLA	10,000.00
ST JOSEPHS NYALULA SEC SCH	331,500.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ALEGO
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ST JOSEPHS CHEPTERIT GIRLS HIGH SCH	45,000.00
ST JOSEPHS ROYAL COMPLEX SCH	5,000.00
ST JOHNS BUMALA	7,000.00
ST JOHNS THE BAPTIST MABALE SEC SCH	5,000.00
ST. JULIANS ACADEMY	51,000.00
ST MARKS KAGILO SEC SCHOOL	5,000.00
ST MARYS BURUMBA SEC SCHOOL	10,000.00
ST MARYS YALA	126,000.00
ST MATHIAS BUSIA	10,000.00
ST MATHEWS KANDARIA	10,000.00
ST MONICA MAGO MIXED SEC SC	5,000.00
ST PATRICKS KONYERO SEC SCH	5,000.00
ST PATRICKS SEC SCH	5,000.00
ST PATRICKS SEGERE SEC SCH	322,000.00
ST PAULS AMUKURA BOYS HIGH SCH	10,000.00
ST PAULS CHEMALAL ACK	5,000.00
ST PAUL OBAMBO SEC SCH	5,000.00
ST PAULS MBAGA MIXED SEC SCHOOL	160,000.00
ST PAULS MITABONI SEC SCHOOL	15,000.00
ST PETERS HIGH SCHOOL MUSIKOMA	15,000.00
ST PETERS NANGA SEC SCH	10,000.00
ST PETERS RAMBULA SEC SCH	5,000.00
ST STEPHENS USINGO SEC SCHOOL	5,000.00
ST TRIZAS GIRLS KISUMU	5,000.00
ST TERESAS BOYS	10,000.00
ST CECILIA NAMENYA	5,000.00
STAREHE GIRLS CENTRE	-5,000.00
ST AUGUSTINE NYAMONYE	10,000.00
UGENYA HIGH SCHOOL	5,000.00
UKWALA BOYS HIGH SCHOOL	57,000.00
ULUMBI SEC SCH	5,000.00
ULAFU MIXED SEC SCHOOL	312,000.00
UMINA MIXED SEC SCH	20,000.00
UNYOLO MIXED SEC SCH	235,000.00
UYAWI MIXED SEC SCH	7,000.00
UPPERHILL SEC SCH	5,000.00
USENGE HIGH SCH	26,000.00
USULA MIXED SEC SCH	115,000.00
UTUMISHI ACADEMY	15,000.00
UWASI SEC SCH	165,000.00
UYOMA KOBARE SEC SCH	150,000.00
WAMBASA GIRLS SEC SCH	5,000.00
WERA MIXED SEC SCH	5,000.00
WAGWER MIXED SEC SCH	5,000.00

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WEBBZ EDUCATION CENTRE	5,000.00
XAVERIAN SEC SCH	25,000.00
YALA TOWNSHIP SEC SCH	10,000.00
TOTAL	11,913,519.00

BURSARY TERTIARY

NAME	AMOUNT
ABARDEEN COLLEGE OF ACCOUNTANCY	7,000.00
AFRICAN NAZARENE UNI	20,000.00
ALPHA COMMERCIAL INST	54,000.00
ASUMBI TTC	84,000.00
BARATON TTC	5,000.00
BONDO EDUC CENTER	5,000.00
BONDO TTC	75,000.00
BUDGET DRIVING SCHOOL	7,000.00
BUKURA AGRICULTURAL COLLEGE	7,000.00
BUMBE TECHNICAL TRAINING INST	7,000.00
BUSAGWA YOUTH POLYTECHNIC	12,000.00
BUSIA TTC	29,000.00
CAPTAIN DRIVING SCH	38,000.00
CATHOLIC UNI OF EASTERN AFRICA	47,000.00
CAVENDISH UNI KAMPALA	5,000.00
CHUKA UNI COLLEGE	85,000.00
CONTINENTAL COLL OF BUSINESS	12,000.00
DIAKONA INSTITUTE	5,000.00
DOMINION ECD TTC	36,000.00
DOMINION FARMS TRAINING CENTRE	7,000.00
A. AFRICA SCHOOL OF MANAGEMENT	7,000.00
EGERTON UNIVERSITY	170,000.00
EGERTON UNI NAIROBI	5,000.00
EGOJI TTC	22,000.00
ELDORET TECHNICAL TRAINING INST	5,000.00
EREGI TTC	22,000.00
FRIENDS COLLEGE KAIMOSI	7,000.00
GARRISSA UNI	5,000.00
GREAT LAKES UNIVERSITY KISUMU	30,000.00
IDIA COLLEGE UNI	5,000.00
IMPERIAL DRIVING SCH	12,000.00
INST OF FINANACIAL MANAGEMENT	5,000.00
INST OF PHILANTHROPY AND DEVT	19,000.00
INSERLIFE SCH OF RESEARCH AND DEVT STUDIES	74,000.00
INTERNATIONAL DEVPT INST OF AFRICA	41,000.00
JARAMOGI OGINGA ODINGA UNI OF SCIENCE AND TECHNOLOGY	344,000.00
JOMO KENYATTA UNI OF AGRICULTURE AND TECHNOLOGY	62,000.00
KABIANGA UNI COLL	5,000.00

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KAGUMO TTC	7,000.00
KAIMOSI FRIENDS UNIVERSITY COLL	5,000.00
KAIMOSI TTC	26,000.00
KAMPALA UNI	35,000.00
KASNEB	17,000.00
KCA UNIVERSITY	47,000.00
KCA UNIVERSITY KISUMU	10,000.00
KENYA COLLEGE OF ACCOUNTANCY KSM	12,000.00
KENYA INST OF FINANCE	5,000.00
KENYA INST OF FINANCE MANAGEMENT	14,000.00
KENYA INSTITUTE OF MANAGEMENT	27,000.00
KENYA INSTITUTE OF MANAGEMENT KSM	12,000.00
KENYA INST OF SPECIAL EDUCATION	5,000.00
KENYA INST OF SUPPLIES AND MANAGEMENT	7,000.00
KENYA METHODIST UNI	10,000.00
KENYATTA UNI	187,000.00
KENYENYA TTC	7,000.00
KERICHO TTC	14,000.00
KERICHO WEST TTC	14,000.00
KIBABII TTC	5,000.00
KIBABII UNI COLLEGE	40,000.00
KISII UNI	60,000.00
KISII UNIVERSITY ELDORET	5,000.00
KISUMU DICECE	31,000.00
KISUMU POLYTECHNIC	58,000.00
KITUI TTC	7,000.00
KMTC BONDO	26,000.00
KMTC HOMABAY	19,000.00
KMTC KABARNET	15,000.00
KMTC KAKAMEGA	12,000.00
KMTC KILIFI	12,000.00
KMTC KISII	17,000.00
KMTC KISUMU	49,000.00
KMTC MERU	21,000.00
KMTC MSAMBWENI	7,000.00
KMTC MUKUMU	7,000.00
KMTC MURANGA	12,000.00
KMTC NAIROBI	41,000.00
KMTC NAKURU	5,000.00
KMTC NYANBONDO	7,000.00
KMTC NYAMIRA	12,000.00
KMTC PORTREIZ	17,000.00
KMTC SIAYA	286,000.00
KMTC UKWALA	7,000.00

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KMTC WEBUYE	5,000.00
LAIKIPIA UNI	25,000.00
LANET TTC	10,000.00
LIGANWA POLYTECHNIC	12,000.00
LIVERPOOL COLLEGE	17,000.00
MAASAI MARA UNIVERSITY	35,000.00
MACHAKOS TTC	26,000.00
MADONNA TTC	12,000.00
MASENO UNIVERSITY	282,000.00
MASENO UNIVERSITY KISUMU CAMPUS	7,000.00
MASENO YOUTH POLYTECHNIC	5,000.00
MASINDE MULIRO UNI	199,000.00
MAWEGO TECH TRAINING INST	5,000.00
MBS COLLEGE OF PROFESSIONAL STUDIES	12,000.00
MERU UNIVERSITY	15,000.00
MERZSEY COMP COLL	7,000.00
MIGORI TTC	12,000.00
MILLENIUM DIPLOMA TTC	7,000.00
MOI TTC	24,000.00
MOI UNIVERSITY	279,000.00
MONAO EDUC CENTRE	5,000.00
MT KENYA UNIVERSITY	106,000.00
MULTIMEDIA UNI	15,000.00
MURANGA TTC	12,000.00
MURANGA UNI	5,000.00
NABONGO TTC	77,000.00
NAIROBI AVIATION KSM CAMPUS	12,000.00
NAIROBI AVIATION COLL	42,000.00
NAIROBI INST OF BUSS STUDIES	10,000.00
NAIROBI TECH TRAINING INST	19,000.00
NAKURU TTC	22,000.00
NDERE POLYTECHNIC	5,000.00
NGIYA YOUTH POLYTECHNIC	14,000.00
NYANZA CHRISTIAN TTC	12,000.00
POTENTIALS INST	7,000.00
PREMESA AFRICA DEVP STUDIES	115,000.00
PWANI UNI	45,000.00
RAMOGI INST OF ADVANCED TECH	40,000.00
RAMOGI INST OF BUSSINESS STUDIES	5,000.00
REGIONS GROPU COLLEGE	7,000.00
ROCKY DRIVING SCHOOL	20,000.00
RONGO UNI COLL	25,000.00
ROYAL INST OF MANAGEMENT STUDIES	7,000.00
S. EASTERN KENYA UNI KITUI	5,000.00

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ST PAULS UNIVERSITY	10,000.00
SHAMBERERE TTI	19,000.00
SHANZU TTC	12,000.00
SIAYA ECD TTC	157,000.00
SIAYA INST OF TECH	465,500.00
SIGALAGALA POLYTECHNIC	12,000.00
ST ANTONY INST OF TECHNOLOGY	5,000.00
ST BENEDICTS TTC	12,000.00
ST ELIZABETH SCH OF NURSING MUKUMU	7,000.00
ST GABRIEL SEMINARY	5,000.00
ST JOSEPHS TTC	5,000.00
ST MAGDALENE TTC	7,000.00
ST PAULS TTC	7,000.00
STAR COLLEGE OF MANAGEMENT STUDIES	7,000.00
TAMBACH TTC	19,000.00
TECHNICAL UNIVERSITY OF KENYA	105,000.00
TECHNICAL UNIVERSITY OF MOMBASA	44,000.00
THIKA COLLEGE OF BANKING AND ACCOUNTANCY	5,000.00
THOGOTO TTC	29,000.00
UGENYA TTC	19,000.00
UNIVERSITY OF ELDORET	130,000.00
UNIVERSITY OF KABIANGA	35,000.00
UNIVERSITY OF NAIROBI	262,000.00
VIHIGA DICECE	12,000.00
VIHIGA TTC	60,000.00
WILCOS EDUC CENTRE	12,000.00
YOLIFA INST OF BUSS STUDIES	24,000.00
ZETECH COLLEGE	7,000.00
ZETECH UNI	5,000.00
GENESIS DRIVING SCH	2,744,000.00
TOTAL	8,496,500.00

BURSARY PWD

NAME	AMOUNT
ACK EMATUNDU BOYS SEC SCH FOR THE DEAF	5,000.00
BRIDGE INTL ACADEMY	5,000.00
DUHA PRIMARY SCH	5,000.00
ASUMBI TTC	10,000.00
EQUATOR SPECIAL SCHOOL	165,000.00
GOT OYENGA SEC SCH	5,000.00
JOYLAND SPECIAL SCH	10,000.00
FR OUDERAA SEC SC FOR THE HEARING IMPAIRED NYANGOMA	15,000.00
KAYIEYE UNIT FOR THE DEAF	80,000.00
KAREN INST FOR THE DEAF	5,000.00
MASENO SCH FOR THE DEAF	50,000.00

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MADIANY SPECIAL SCH	5,000.00
MASENO UNIVERSITY	20,000.00
MBAGA MIXED SEC SCH	5,000.00
NANGINA SPECIAL SCHOOL	15,000.00
NICO HAUSER SPECIAL SCH FOR THE DEAF	5,000.00
NINA SCHOOL FOR THE DEAF	320,000.00
ST ANGELA MUMIAS SEC VOCATIONAL SCHOOL FOR THE DEAF	40,000.00
ST JOSEPH TECH TRAINING INST	5,000.00
NYAGONDO SEC SCH	5,000.00
SIAYA TOWNSHIP SEC SCH	10,000.00
SIGOMRE SMALL HOME	10,000.00
ST MARYS PRIMARY SCHOOL FOR THE DEAF	50,000.00
USULA SEC SCHOOL	5,000.00
ST ODA SCHOOL FOR THE BLIND	55,000.00
	905,000.00
CDF MOCKS	
ALEGO USONGA CDF MOCK	1,700,000.00

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			Aduwa pri. School	6/22/2015	472,482.00	
			Achage primary school	6/22/2015	1,100,000.00	
			Udamayi pri.sch.	6/22/2015	1,500,000.00	
			Sidok pri.	6/22/2015	1,000,000.00	
			Mbaga mixed pri.	6/22/2015	1,000,000.00	
			Got oyanga sec	6/22/2015	1,000,000.00	20,245,365.00
2630205	SECONDARY SCHOOL EDUCATION FACILITIES	7,312,378.00				
			Unyolo sec school	7/20/2014	814,000.00	
			Mahero sec school	7/20/2014	800,000.00	
			Mahero sec school	8/22/2014	300,000.00	
			Boro sec school	11/18/2014	700,817.50	
			Uyoma kobare sec	5/14/2015	50,000.00	
			karapul sec school	5/14/2015	1,000,000.00	
			Agoro oyombe sec	5/14/2015	850,000.00	
			Uwasi sec school	5/14/2015	89,117.00	
			Nyadhi sec school	6/20/2015	850,000.00	5,453,934.50
2640510	ENVIRONMENT	519,808.00				
			Masumbi pri.school	4/25/2015	86,500.00	
			Agoro oyombe pri.	4/25/2015	86,500.00	
			Uhembo pri. School	4/25/2015	86,500.00	

