

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Laid
By Hon. A. Bwalya (hon)
on Wed. 11.11.2015 (pm)
Umm

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KURIA EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kuria East Constituency set out on pages 4 to 15, which comprise the statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, statement of appropriation recurrent and development 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 to Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Cash and Cash Equivalents

The certificate of bank balance as at 30 June 2014 availed for audit review indicate a balance of Kshs. 27,164,567 while the balance indicated in the bank reconciliation statements for June 2014 is Kshs.26,924,567 resulting in a variance of Kshs.240,000. Further, the cash and bank balance of Kshs.11,098,464 disclosed under note 12 differs with the cash book balance of Kshs.12,790,464 leading to unexplained difference of Kshs.1,692,000.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.11,098,464 as at 30 June 2014 could not be confirmed.

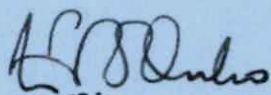
Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kuria East 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 (Cash Basis) and comply with the Public Finance Management Act, 2012 and the CDF Act, 2013.

Other Matter

Non-compliance with budgetary controls

The approved budget for acquisition of non-financial assets was Kshs.3,976,192 while the actual expenditure was Kshs.5,865,187 resulting in an over expenditure of Kshs.1,888,995 representing 49%. The over expenditure Kshs.1,888,995 was not presented to the Constituency Development Fund Board for consideration and approval. The CDF management was therefore in breach of the law. My opinion is not qualified in respect to this matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2015

KENYA NATIONAL AUDIT OFFICE
P. O. Box 30084 - 00100, NAIROBI.
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29 JUN 2015
P. O. Box 1158 - 00100,
NAIROBI

CONSTITUENCIES DEVELOPMENT FUND

KURIA EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2014

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

FUND ACCOUNT MANAGER
KURIA EAST CONSTITUENCY
DEVELOPMENT FUND
P. O. Box 7 - 40416, KECONGA.
DATE:.....

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Mr. Yusuf Mbuno
2.	Fund Account Manager	Mr. Korir k. Bernard
3.	District Accountant	Mr. Omae Birundu

(d) Fiduciary Oversight Arrangements

List of gazetted members of the CDFC

No.	Name	ID Number	Designation
1.	Mwita Mogaya	21724264	Chairman
2.	Fund Account Manager	N/A	Ex-Officio
3.	Deputy County Commissioner	N/A	National Government Official
4.	Anania Mariba	8512402	Member
5.	Margaret Daniel	25042598	Member
6.	Lucy Weirungu	7308614	Member
7.	Mwita Sigore	1537984	Member
8.	Lucas Mariba	11285935	Member
9.	Mary chacha Caleb	23753879	Member
10.	John Nyahiri	22923366	Member




(e) Entity Headquarters

P.O. Box 7-40416
Kuria East CDF Office's
Public Works Building
KEGONGA, KENYA

(f) Entity Contacts

Telephone: (254) 724669962
E-mail: kurieast@cdf.go.ke

(g) Entity Bankers

Kenya Commercial Bank
Kehancha Branch
A/C No:
P.O Box xxxx-40416
Kehancha

(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

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a 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 the Public Sector Accounting Standards Board of Kenya from time to time.

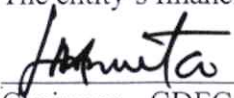
The Fund Account Manager in charge of *Kuria East CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

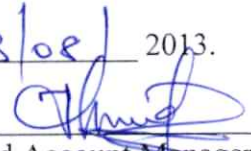
The Fund Account Manager in charge of *Kuria East CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Kuria East 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 *Kuria East 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 *Kuria East CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 entity's financial statements were approved and signed on 13/06/2013 2013.


Chairman - CDFC


Fund Account Manager



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

STATEMENT OF RECEIPTS AND PAYMENTS

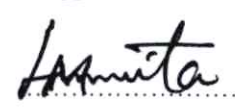
	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	72,988,976.00
TOTAL RECEIPTS		72,988,976.00
PAYMENTS		
Compensation of Employees	4	816,498.00
Use of goods and services	5	2,819,448.00
Committee meeting allowances	6	1,794,000.00
Transfers to Other Government Units	7	37,950,000.00
Other grants and transfers	8	12,585,850.00
Social Security Benefits	9	59,372.00
Acquisition of Assets	10	5,865,344.00
TOTAL PAYMENTS		61,890,355.00
SURPLUS/DEFICIT		11,098,464.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on

12/08/ 2014 and signed by:

.....


Fund Account MANAGER

.....


CHAIRMAN CDFC

DATE,

**KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014**


STATEMENT OF ASSETS

	Note	2013-2014
		Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	11,098,465
TOTAL FINANCIAL ASSETS		11,098,465
REPRESENTED BY		
Surplus/Deficit for the year (from stm of receipt & Payments		11,098,465.00
NET ASSETS		11,098,465.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 13/08/ 2014 and signed by:



CDFC CHAIRMAN



FUND ACCOUNT MANAGER



KURIA EAST CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2014

STATEMENT OF APPROPRIATION, RECURRENT AND DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=d-c	%
Compensation of Employees	1,632,996.00	-	1,632,996.00	816,498.00	(816,498.00)	50%
Use of goods and services	3,354,065.00	-	3,354,065.00	2,819,448.00	-534,617.00	84%
Committee Members Expenses	2,370,000.00	-	2,370,000.00	1,794,000.00	-576,000.00	76%
Transfers to Other Government Units	45,248,000.00	-	45,248,000.00	37,950,000.00	-7,298,000.00	84%
Other grants and transfers	13,500,000.00	-	13,500,000.00	12,585,850.00	-914,150.00	93%
Social Security Benefits	118,744.00	-	118,744.00	59,372.00	-59,372.00	50%
Acquisition of Assets	3,976,192.00	-	3,976,192.00	5,865,344.00	1,888,995.00	148%
TOTALS	70,199,997.00	-	70,199,997.00	61,890,355.00	(8,309,642.00)	0.88%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on 13/08 2014 and signed by:



 CDFC CHAIRMAN



 FUND ACCOUNT MANAGER

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

	<u>(5,865,344.00)</u>
Net cash flows from Investing Activities	11,098,464.00
Cash and cash equivalent at END of the year	11,098,464.00



P. O. Box 71, KERICHO, KERICHO DISTRICT, KERICHO COUNTY, KENYA

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

CASH FLOW STATEMENT

Receipts for operating Activities

Transfers from Other Government Entities	1	72,988,976.00	
		72,988,976.00	72,988,976.00

Payments for operating expenses

Compensation of Employees	4	816,498.00	
Use of goods and services	5	2,819,448.00	
Committee Expenses	6	1,794,000.00	
Transfers to Other Government Units	7	37,950,000.00	
Other grants and transfers	8	12,585,850.00	
Social Security Benefits	9	59,372.00	

Adjusted for:

	56,025,168.00	<u>56,025,168.00</u>
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Adjustments during the year

Net cash flow from operating activities

16,963,808.00

CASHFLOW FROM INVESTING ACTIVITIES

Acquisition of Assets

KURIA EAST CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

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 Kenya Commercial Bank at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.


TREASURER
KURIA EAST CONSTITUENCY DEVELOPMENT FUND
P. O. Box 7 - 40416, KECCON
DATE:

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. **Pending bills**

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

Receivables and payables

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

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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

Comparative figures

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

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.



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES
 1330400

1 TRANSFERS FROM CDF BOARD

1330407 Normal Allocation

Description	2013 - 2014 Kshs
AIE NO.A735992	29,195,590.40
AIE NO.711965	21,896,692.80
AIE NO.	21,896,692.80
TOTAL	72,988,976.00



CDF ACCOUNT MANAGER
 KURIA EAST CONSTITUENCY
 DEVELOPMENT FUND
 P. O. Box 7 - 40416, KECONGA.
 DATE:.....

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

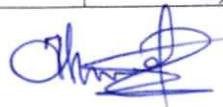
2110000 4 COMPENSATION OF EMPLOYEES

		2013 - 2014 Kshs
2110201	Basic wages of contractual employees	710,498.00
Personal allowances paid as part of salary		
2110301	House allowance	90,000.00
2110320	Leave allowance	16,000.00
Total		816,498.00

5 USE OF GOODS AND SERVICES

2200000

		2013 - 2014 Kshs
2210300	Domestic travel and subsistence	200,000.00
2210700	Training expenses	1,210,000.00
2211100	Office and general supplies and services	434,077.00
2211200	Fuel ,oil & lubricants	350,000.00
2220100	Routine maintenance – vehicles and other transport equipment	281,000.00
2220200	Maintenance of bulding and stations- N on Residential	344,371.00
Total		2,819,448.00



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

6 CDFC EXPENSES

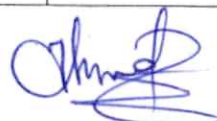
Description	2013 - 2014 Kshs
2210802 Other committee expenses	1,446,000.00
2210809 Committee allowance	348,000.00
TOTAL	1,794,000.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs
2630204 Transfers to primary schools	12,400,000.00
2630205 Transfers to secondary schools	10,650,000.00
2630207 Transfers to Health institutions	3,150,000.00
2630208 Transfers to Security projects	9,300,000.00
2630209 Transfers to Road projects	2,450,000.00
TOTAL	37,950,000.00

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2013 - 2014 Kshs
2640101 Bursary -Secondary	5,216,850.00
2640102 Bursary -Tertiary	5,679,000.00
2640104 Bursary-Special schools	920,000.00
2640200 Emergency Projects	770,000.00
Total	12,585,850.00



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

12,585,850.00

2120000

9 SOCIAL SECURITY BENEFITS

		2013 - 2014 Kshs
2120101	Employer contribution to NSSF	7,000.00
2120102	Employee contribution to NHIF	8,960.00
2120102	Employee contribution to PAYE	43,412.00
Total		59,372.00

3100000

10 ACQUISITION OF ASSETS

Non-Financial Assets		2013 - 2014 Kshs
3110701	Purchase of Vehicles	4,820,464.00
3110704	Purchase of Bicycles & Motorcycles	300,000.00
3111001	Purchase of Office furniture and fittings	432,382.00
3111002	Purchase of computers ,printers and other IT equipment's	252,498.00
3111005	Purchase of photocopier	60,000.00
Total		5,865,344.00

12 Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014
	Kshs
KCB Kehancha branch Acc.no.1147942986	11,098,465
Total	11,098,465

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

18.6 CASH BOOK ADJUSTMENT

	2013 - 2014	
	Kshs	Kshs
Balance as per cash 30th June 2014	12,790,464.60	
add cheque no.289 erroneously entered in c/b 160,000.00	<u>160,000.00</u>	
Less		12,950,464,.60
Payment omitted c/b folio 14	770,000.00	
" folio 13	1,032,000.00	
Error in addition c/b folio 15	34,000.00	
cheque erroneously entered as 160,000	16,000.00	<u>(1,852,000.00)</u>
Adjusted cash book as at 30th June 2014		11,098,465

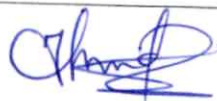


FUND ACCOUNT MANAGER
 KURIA EAST CONSTITUENCY
 DEVELOPMENT FUND
 P. O. Box 7 - 40416, KECONGA.
 DATE:.....

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

BURSARY LIST

S/NO	BURSARY	AMOUNT
1	Kionyo mixed Secondary School	100,000.00
2	St. Joseph's Ntimaru Secondary School	153,000.00
3	Ikerege Mixed Secondary School	80,000.00
4	Kugitimo Secondary School	95,000.00
5	Matare Boys Secondary School	320,000.00
6	St. Peters Nyamotambe Secondary School	155,000.00
7	Tarang'anya Girls	100,000.00
8	Moi Girls yabohanse secondary School	70,000.00
9	Tarang'anya High School	215,000.00
10	Mahiga Girls Secondary School	20,000.00
11	Masaba Secondary School	15,000.00
12	Kehancha Mixed Sec School	155,000.00
13	Kyethivo Girls Secondary School	5,000.00
14	St. Mary's Maberu Girls Secondary School	60,000.00
15	Siabai Secondary School	15,000.00
16	St. Peters Kegonga Secondary School	240,000.00
17	St. Joseph's Rapogi High	10,000.00
18	Riaglimo Mixed Secondary School	5,000.00
19	Sakuri Girls Secondary	60,000.00
20	Sagegi Secondary school	5,000.00
21	Nyamira Girls Secondary School	85,000.00
22	Limuru Girila High School	5,000.00
23	Nyametaburo Mixed Secondary School	5,000.00
24	Nyabururu Girls Secondary School	5,000.00
25	Nyaroha Girls Secondary School	115,000.00
26	Ng'iya Girls Secondary School	5,000.00
27	Ngisiru Secondary School	10,000.00
28	Alliance High School	40,000.00
29	Bunyore Girls	5,000.00
30	Gwitembe Mixed Secondary	20,000.00
31	Komotobo Secondary School	425,000.00
32	Kwibanvha Girls Secondary School	95,000.00
33	St. Alberts Ulanda Girls Secondary School	20,000.00
34	Nyabisawa Girls School	20,000.00
35	Nyabikongori Secondary School	20,000.00
36	Maeta Mixed Secondary School	358,000.00
37	St. Agnes Getongoroma Secondary School	205,000.00
38	Wangirabose Mixed Secondary School	195,000.00
39	Gokeharaka Secondary School	135,000.00
40	Makararangwe Secondary School	20,000.00
41	Kebaroti Mixed Secondary School	107,000.00
42	Kaboson Girls Secondary	15,000.00



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

43	Gorgor Secondary	15,000.00
44	Kiriba Day Secondary	18,000.00
45	Ikerege Mixed Secondary School	20,000.00
46	Asumbi Girls Secondary School	40,000.00
47	St. Peters Kegonga Secondary School	55,000.00
48	Sakuri Girls Secondary	8,000.00
49	Kubweye Secondary	5,000.00
50	Kerongorori Mixed Secondary School	8,000.00
51	Kahuhia Girls Secondary	8,000.00
52	Moi Girls High School Eldoret	8,000.00
53	Nyamira High School	10,000.00
54	Kebaroti Mixed Secondary School	30,000.00
55	Nyabohanse Girls secondary	5,000.00
56	Tarang'anya High School	73,000.00
57	Wangirabose Mixed Secondary School	10,000.00
58	Seronga girls High School	5,000.00
59	Gokeharaka Secondary School	45,000.00
60	Matara Boys Secondary School	145,000.00
61	St. Joseph Ntimaru Secondary School	59,000.00
62	Nyabisawa Girls School	8,000.00
63	St. Agnes Getongoroma Secondary School	15,000.00
64	Ikerege Mixed Secondary School	10,000.00
65	St. Mary's Maberu Girls Secondary School	70,000.00
66	St. James Academy	10,000.00
67	Komotobo Secondary School	102,000.00
68	Kehancha Mixed Sec School	35,000.00
69	Cheptuech Youth Polytechnic	5,000.00
70	Orero Boys Secondary	5,000.00
71	Kageso Secondary School	5,000.00
72	Mahiga Girls Secondary School	10,000.00
73	Maeta Mixed Secondary School	110,000.00
74	Kadika Girls	90,000.00
75	Nyametaburo Mixed Secondary School	55,000.00
76	Jesma Secondary School	8,000.00
77	Kapsinendet Secondary School	8,000.00
78	Samoei High School	8,000.00
79	Nembo Girls Secondary	5,000.00
80	Nyaduong Secondary	10,000.00
81	Gianchere Friends / VOC School For Hearing	8,000.00
82	St. Theresa Secondary School	35,000.00
83	St. Mary's Lwak girls	15,000.00
84	Nyaroha Girls Secondary School	145,000.00
85	Kugitimo Secondary School	58,000.00
	Postal charges	31,850.00
	TOTAL	5,216,850.00

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KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

87	African Institute Of Research & Development	15,000.00
88	African Nazarene University	28,000.00
89	Alphax College	10,000.00
90	Angelic TTC	13,000.00
91	Asumbi TTC	5,000.00
92	Babycot ECDE College	10,000.00
93	Bandari College	5,000.00
94	Baraka Agrikujltural, C ollege	10,000.00
95	Bondo TTC	5,000.00
96	Bukura Agricultural College	5,000.00
97	Catholic University	38,000.00
98	Chinato Youth Polytechnic	104,000.00
99	Chuka University	240,000.00
100	Co-operative University	66,000.00
101	Cost Campus	50,000.00
102	Dedan Kimathi University	80,000.00
103	Donna Hills ECDE Teachers college	10,000.00
104	Egerton University	270,000.00
105	Eldoret Polytechnic Campus	110,000.00
106	Elgon View College	60,000.00
107	Embu college	25,000.00
108	Embu MTC	8,000.00
109	Gamasis Youth Polytechnic	24,000.00
110	Garisa TTC	26,000.00
111	Glorious ECDE Training College	8,000.00
112	Great Lake University	8,000.00
113	Gusii Institute Of Technology	100,000.00
114	Hamasis Youth Polytechnic	5,000.00
115	Jaramogi Odinga University	20,000.00
116	Jaramogi Oginga Odinga University	8,000.00
117	JKUAT	80,000.00
118	Jodan College Technology	5,000.00
119	Jodan College Technology	16,000.00
120	Kabianga University	8,000.00
121	Kagumo TTC	16,000.00
122	Kaimosi TTC	8,000.00
123	Kamagambo Adventist College	8,000.00
124	Kamagambo TTC	25,000.00
125	Kampala University	130,000.00
126	Karatina University	42,000.00
127	KCA University	60,000.00
128	Kehancha Maranatha ECDE	105,000.00
129	Kenya Institute Of Highway & Building	18,000.00
130	Kenya Institute Of Management	8,000.00
131	Kenya Institute Of Special Management	5,000.00



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

132	Kenya Methodist University	26,000.00
133	Kenya Technical Teachers College	100,000.00
134	Kenyatta University	286,000.00
135	Kericho TTC	10,000.00
136	Kibabii Diplomat College	5,000.00
137	Kings College	5,000.00
138	Kisii College Of Accountancy	21,000.00
139	Kisii University	436,000.00
140	Kisumu Polytechnic	58,000.00
141	Kitere Technical School	5,000.00
142	Kitui TTC	10,000.00
143	KMTC Embu	10,000.00
144	KMTC Homabay Campus	10,000.00
145	KMTC Kakamega	13,000.00
146	KMTC Karen	10,000.00
147	KMTC Kisumu	5,000.00
148	KMTC Kitui	10,000.00
149	KMTC Nairobi	18,000.00
150	KMTC Nyeri	10,000.00
151	KMTC Thika	5,000.00
152	Laikipia University	116,000.00
153	Maanza Machbakos	5,000.00
154	Maasai Mara University	60,000.00
155	Machakos University	70,000.00
156	Maseno University	104,000.00
157	Masinde Muliro University	65,000.00
158	Meru TTC	25,000.00
159	Meru University	8,000.00
160	Migori Dicece	32,000.00
161	Migori ECDE College	23,000.00
162	Migori TTC	42,000.00
163	Moi Institute Of Technology	10,000.00
164	Moi Teachers College	10,000.00
165	Moi University	392,000.00
166	Mombasa Technical University	180,000.00
167	Msoni TTC	90,000.00
168	Mt. Kenya University	392,000.00
169	Multimedia University	86,000.00
170	Murang'a University	10,000.00
171	Nahanaim Bible College	15,000.00
172	Nairobi Aviation	63,000.00
173	Nairobi Institute Of Business Studies	45,000.00
174	Nakuru TTC	73,000.00
175	Nehema Institute	230,000.00
176	Ntimaru Youth Polytechnic	64,000.00

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

177	Pwani University	92,000.00
178	Railway Training Institute	5,000.00
179	Regional Institute Of Business Management	8,000.00
180	Regional Training And Institute Management	30,000.00
181	Rift Valley Institute Of Science & Technology	5,000.00
182	Rongo University	272,000.00
183	Rural And Kenya Training College	10,000.00
184	Samburu TTC	5,000.00
185	Sangalo Institute	15,000.00
186	Shanzu TTC	5,000.00
187	South Eastern University	10,000.00
188	St. Johns TTC Kilimambogo	43,000.00
189	St. Kizito Youth Training Centre	8,000.00
190	St. Lawrence Egoji TTC	8,000.00
191	St. Marks TTC	5,000.00
192	St. Mary's Nakuru TTC	8,000.00
193	St. Marys TTC	10,000.00
194	St. Pauls University	55,000.00
195	Technical University Of Kenya	65,000.00
196	Technical University Of Mombasa	24,000.00
197	The Catholic University Of Eastern Africa	8,000.00
198	The College Of Insurance	5,000.00
199	The East African University	24,000.00
200	The Technical university Of Kenya	28,000.00
201	Thika School Of Medical And Health	8,000.00
202	Thogoto TTC	8,000.00
203	Trans Eastern Airling	5,000.00
204	Trans Eastern Aviation C ollege	5,000.00
205	Trans west college Of business Management	220,000.00
206	United States Of Internationa University	38,000.00
207	University Of Eastern Africa Baraton	46,000.00
208	University Of Eldoret	110,000.00
209	University Of Nairobi	320,000.00
210	Wajir TTC	28,000.00
211	Zetech College	15,000.00
	postal charges	35,000.00
	TOTAL	6,739,000.00



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

PROJECT LIST

S/NO	PROJECT	AMOUNT
1	Masangora Assistant Chiefs	200,000.00
2	Siabai Chiefs Office	200,000.00
3	Getongoroma Ap	700,000.00
4	Masangora Ap Line	100,000.00
5	Taragai Ap Post	200,000.00
6	Biasumu AP Line	200,000.00
7	DC's Residence	2,200,000.00
8	Kuria East Divisional Police Head Quarters	5,000,000.00
9	Nyabasi West Location (Chiefs Location)	500,000.00
	TOTAL	9,300,000.00
10	Wangirabose Primary	250,000.00
11	Bongobo Boarding Primary	200,000.00
12	Nyaroha Primary	200,000.00
13	Nyamanche Primary	300,000.00
14	Igena Itambe Primary	250,000.00
15	Kwigena Primary	200,000.00
16	Matare Primary	300,000.00
17	Kugitimo Primary School	500,000.00
18	Kegonga Primary	300,000.00
19	Seronga Primary School	100,000.00
20	Kwiho Primary School	100,000.00
21	Mutiniti Primary School	200,000.00
22	Kebare Primary School	200,000.00
23	Nyamotambe Primary School	200,000.00
24	Siabai Primary	100,000.00
25	Nyamotambe Primary School	100,000.00
26	Igena Itambe Primary	150,000.00
27	Kendege Prison Primary School	500,000.00
28	Maeta Primary School	400,000.00
29	Nyankongo Primary School	300,000.00
30	Chacha Maroa Primary School	300,000.00
31	Masangora Primary School	300,000.00
32	Tebesi Primary School	200,000.00
33	Nyabikongori primary School	250,000.00
34	Siabai Primary	150,000.00
35	Gibarori Primary	200,000.00
36	Nyakehomo Primary	200,000.00
37	Komotobo School For The Deaf	500,000.00
38	Bikarabwa Primary School	300,000.00
39	Nyamagenga Primary School	200,000.00
40	Ntimaru Primary	250,000.00
41	Minyere Primary School	200,000.00
42	Makararangwe Primary	300,000.00

KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

43	Taragai Primary	200,000.00
44	Masangora Primary School	150,000.00
45	Bongebo Boarding Primary	300,000.00
46	Tebesi Primary School	200,000.00
47	Gibarori Primary	200,000.00
48	Nyamagongwi Primary	400,000.00
49	Wangirabose Primary	250,000.00
50	Mutiniti Primary School	100,000.00
51	Nyabikongori primary School	300,000.00
52	Kebaroti Primary School	500,000.00
53	Komotobo School For The Deaf	500,000.00
54	Nyaroha Primary	300,000.00
55	Kebare Primary School	200,000.00
56	Nyamanche Primary	400,000.00
57	Nyakehomo Primary	200,000.00
	TOTAL	12,400,000.00
58	Biasumu Bridge	500,000.00
59	Gaitwa Culvert	1,100,000.00
60	Komborwe Culvert	150,000.00
61	Guchisere Culvert	400,000.00
62	Muhingira Vented Drift	300,000.00
63	TOTAL	2,450,000.00
64	Maeta Dispensary	300,000.00
65	Makonge Dispensary	200,000.00
66	Tisinye Health Centre	300,000.00
67	Gwitembe Health Centre	200,000.00
68	Getambwega Dispensary	300,000.00
69	Nyaroha Dispensary	300,000.00
70	Tisinye Health Centre	300,000.00
71	Gwitembe Health Centre	200,000.00
72	Getambwega Dispensary	300,000.00
73	Nyamagongwi Dispensary	250,000.00
74	ntimaru health centre	



KURIA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

		500,000.00
	TOTAL	3,150,000.00
75	Nyabikongori Mixed Secondary School	1,000,000.00
76	Wangirabose Mixed Secondary School	200,000.00
77	Siabai Secondary	300,000.00
78	Maeta Secondary School	350,000.00
79	Matare Secondary	250,000.00
80	kugitimo secondary	500,000.00
81	kionyo mixed secondary	400,000.00
82	st joseph ntimaru secondary	500,000.00
83	kebaroti mixed secondary	700,000.00
84	itongo secondary	800,000.00
85	nyaroha girls secondary	4,500,000.00
86	sakuri girls secondary	300,000.00
87	Nyamagenga secondary	250,000.00
88	kegonga mixed secondary	600,000.00
	TOTAL	10,650,000.00

	EMERGENCY PROJECT	AMOUNT
1	Kwibanacha girls	120,000.00
2	Nyaroha secondary	100,000.00
3	kegonga Ap	400,000.00
4	Bursary	150,000.00
	TOTAL	770,000.00



FUND ACCOUNT MANAGER
 KURIA EAST CONSTITUENCY
 DEVELOPMENT FUND
 P. O. Box 7 - 40416, KECCO'GA
 STE:.....