

REPUBLIC OF KENYA



*Paper laid by
Leader of Majority Party
on Wednesday
Afternoon sitting
19/10/2016
Agds*

OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

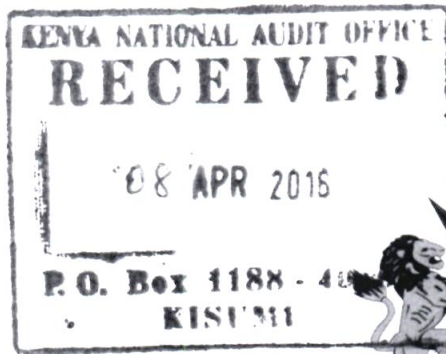
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**





CONSTITUENCY DEVELOPMENT FUND- UGUNJA 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)

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

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CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The *UGUNJA 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.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Boaz Omondi Odeyo
3.	Accountant	Collince Nundu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of UGUNJA Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) UGUNJA CDF Headquarters

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

Nairobi, KENYA

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

(f) UGUNJA CDF Contacts

Telephone: (254) 0727 226 801

E-mail: cdfugunja@cdf.go.ke

Website: www.cdf.go.ke

1. UGUNJA CDF Bankers

Equity Bank Siaya Branch

A/C NO.0970261942309

P.O .BOX 212-40606,

SIAYA.

(g) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

[Put the forward note by the Chairman CDFC]

Within the financial year 2014/2015, the constituency was allocated a total of ksh. 99,213,023 and at the end of the financial year we had received a total of ksh.74, 409,766.95 translating 75% of the total allocation. This enabled as to implement number of project under different votes such as Health, Roads and Bridges Education Facilities, Education Bursaries Agriculture ETC.

Achievements of the CDF,

- Success in project implementation within the financial year at 80% for example Rang'ala-Got Osimbo Bridge constructed at a total cost of ksh.14, 000,000.00.
- Success in improvement of learning infrastructure in the constituency.
- Success in the provision of scholarship to the bright and needy students in the constituency

Emerging issues related to the CDF

- The CDF Board needs to grant CDFC the opportunity to fund Health and Water projects as this was apriority in the constituency in the financial year 2014/2015.

Implementation challenges and the recommended way forward.

- Within the financial year we had a lot of expectations from the public on which types of the projects to be financed by the CDF some of which are projects not covered by the CDF Act and therefore there is need for thorough public awareness on the CDF funded projects.
- There was a challenge in managing procurement exercises with the project Management Committees as the law recognises pmc's as procuring entities and therefore there is need to orient the pmc's on public Procurement Disposal Act so that they understand the Act and implement it fully without deviation.



Sign

CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

III. STATEMENT OF CDF 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 (*Ugunja 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, 2015. 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 (*Ugunja 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 (*Ugunja 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 (*Ugunja 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.

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer of 1ST SEPTEMBER 2015

Chairman



CHAIRMAN CDFC

FUND ACCOUNT MANAGER



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ugunja Constituency set out on pages 6 to 36, which comprise the statement of 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 combined 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 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 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 audit opinion.

Basis for Qualified Opinion

Bank Balance

Included in the bank balance of Kshs.5,662,551 is unpresented cheques amounting to Kshs.136,778 which were already stale. The management had not reversed or cancelled the cheques as at 30 June 2015. A review of the bank reconciliations indicated that there were receipts of Kshs.24,803,256 not yet recorded in the cash books thus understating the revenue reported. There were also payments in the bank statements not yet recorded in the cash books totalling Kshs.4,486,158 thus understating the payments for the period.

In the circumstances, the accuracy of the bank balance of Kshs.5,662,551 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 Constituencies Development Fund - Ugunja 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 the Constituencies Development Fund Act, 2013.

Other Matter

1. Budget Implementation Analysis

During the year under review, the constituency budgeted to spend Kshs.99,213,022 on various transfers and projects while the actual expenditure totalled to Kshs.74,409,767 as highlighted below:-

Projects	No of approved projects	Budgeted Amount	No of projects done	Actual disbursement	Undisbursed amount	Over disbursed amounts	% Level of Absorption
Administration		9,429,172		10,573,879		1,144,706	112
Primary Schools	23	22,272,373	18	12,207,000	10,065,373		55
Secondary Schools	9	8,600,000	7	3,650,000	4,950,000		42
Health Institutions	6	7,753,448	5	4,862,068	2,891,380		63
Bursary		15,000,000		11,055,000	3,945,000		74
Water	1	1,000,000	1	1,487,680		487,680	149
Security	5	3,257,770	4	2,257,770	1000,000		69
Roads	6	14,500,000	2	15,500,000		1,000,000	107
Vehicle	1	5,000,000	1	4,816,370	183,630		96
Office Construction	1	1,500,000	1	2,500,000		1,000,000	167
Agriculture	1	3,000,000	1	3,000,000			100
Environment	5	1,000,000	5	1,000,000			100
Emergency		5,400,259		-	5,400,259		
Sports	4	1,500,000	4	1,500,000			100
Total	62	99,213,022	49	74,409,767	28,435,642	3,632,386	75

The following were noted:-

- i. The actual expenditure was Kshs.74,409,767 against a budget of Kshs.99,213,022 representing 75% absorption .
- ii. The Constituency underspent on seven (7) line items with a total expenditure of Kshs.28,435,642 and overspent on four (4) line items with a total of Kshs.3,632,386.
- iii. The expenditure shows that water and office construction had the highest over expenditure and no explanation was provided for the material variations neither were reallocations approved by the Board before the end of the financial year.
- iv. Included in the total payments of Kshs.115,419,146 in the statements of receipts and payments is expenditure of Kshs.41,009,379 which relates to 2013-2014 which was rolled over to the financial year 2014/2015.
- v. Out of 62 projects approved, only 49 were undertaken. The public therefore, did not received the services per the budget.

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

2. Bursaries Disbursement

Included in the transfers to other government units figure of Kshs.52,745,637 is Kshs.1,430,000 paid as bursary to 22 pioneer students each at Kshs.65,000 for university education at Jaramogi Oginga Odinga University at Ugunja. The criteria used to award the bursaries to the students was first come the first considered basis. However, the criteria was not in line with the requirement of the bursaries to assist the needy students. Under the circumstances, it was not possible to confirm whether needy students were considered in the bursary disbursement.

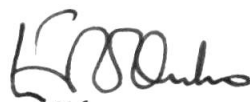
3. Procurement of Motor vehicle

Included in the other grants and transfers figure of Ksh.43, 586,790 is Kshs.4,072,000 in respect of procurement of a motor vehicle. The vehicle was directly purchased from Toyota Kenya without competitive bidding contrary to Section 34(4) of the Public Procurement and Disposal Act, 2005. The Constituency therefore may not have received value for money in this procurement.

4. Construction of Bridge and Fertilizer Store

Included in other grants and transfers figure of Kshs.43, 586,790 is Kshs.19,998,431 for procurement of works of Kshs.14,000,000 for the construction of Got Osimbo- Rang'ala bridge and Ugunja fertilizer store of Kshs.5,998,431. The procurement of these works was, however, done without using open national tender as required requirement by Section 54 (2) of Public Procurement and Disposal Act, 2005.

My opinion is not qualified in respect of these matters.



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

Nairobi

01 September 2016

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	74,409,767	69,415,690
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		74,409,767	69,415,690
PAYMENTS			
Compensation of employees	4	1,730,800	535,620
Use of goods and services	5	4,677,789	803,885
Committee Expenses	6	3,936,200	2,247,100
Transfers to Other Government Units	7	52,745,637	4,520,690
Other grants and transfers	8	43,586,790	14,248,865
Social Security Benefits	9	40,400	7,600
Acquisition of Assets	10	8,701,530	380,000
Other Payments	11	-	-
TOTAL PAYMENTS		115,419,146	22,743,760
SURPLUS/DEFICIT		(41,009,379)	46,671,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA CDF financial statements were approved on **1st September, 2015** and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2015

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	5,662,551	46,561,930
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	110,000
TOTAL FINANCIAL ASSETS		5,662,551	46,671,930

REPRESENTED BY

Fund balance b/fwd 1st July...	13	46,671,930	-
Surplus/Deficit for the year		(41,009,379)	46,671,930
Prior year adjustments	14	-	-
NET LIABILITIES		5,662,551	46,671,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA CDF financial statements were approved on **1st September, 2015** and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- UGUNJA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30 JUNE 2015

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	74,409,767	69,415,690
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	1,730,800	535,620
Use of goods and services	5	4,677,789	803,885
Committee Expenses	6	3,936,200	2,247,100
Transfers to Other Government Units	7	52,745,637	4,520,690
Other grants and transfers	8	43,586,790	14,248,865
Social Security Benefits	9	40,400	7,600
Other Payments	11		-
			-
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		(32,307,849)	47,051,930
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	8,701,530	380,000
Net cash flows from Investing Activities		8,701,530	380,000
NET INCREASE IN CASH AND CASH EQUIVALENT			
			0
Cash and cash equivalent at BEGINNING of the year	13	46,671,930	0
Cash and cash equivalent at END of the year	16	5,662,551	46,671,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The UGUNJA CDF financial statements were approved on **1st September, 2015** and signed by:



Chairman - CDFC



Fund Account Manager

Reports and Financial Statements
For the year ended June 30, 2015

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD
ENDED 30 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	99,213,023	46,671,930	145,884,953	115,419,146	30,465,808	79
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTAL	99,213,023	46,671,930	145,884,954	115,419,146	30,465,808	
PAYMENTS						
Compensation of Employees	2,500,000	815,580	3,315,580	1,730,800	1,584,780	52
Use of goods and services	2,748,212	1,141,126	3,889,339	4,677,789	(788,450)	120
Committee Expenses	4,168,000	304,900	4,472,900.00	3,936,200	536,700	88
Transfers to Other Government Units	38,625,822	24,650,188	63,276,010	52,745,637	10,530,373	83
Other grants and transfers	44,658,029	19,748,536	64,406,565	43,586,790	20,819,775	68
Social Security Benefits	12,960	11,600	24,560	40,400	(15,840)	164
Acquisition of Assets	6,500,000	0	6,500,000	8,701,530	(2,201,530)	134
Other Payments						

Reports and Financial Statements
For the year ended June 30, 2015

			-	-	-	
TOTALS	99,213,023	46,671,930	145,884,954	115,419,146	30,465,808	

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. For use of goods and services there was overutilization of funds because some goods and services were bought and had not been budgeted for in the financial year 2014/2015.
- ii. For social benefit there was overutilization of funds since the budgeted figure was less than the actual figure incurred within the financial year 2014/2015 as a result of employment additional staffs.
- iii. For acquisition of assets there was overutilization of funds because of variation in the scopes of works of assets in the financial year 2014/2015.

The UGUNJA CDF financial statements were approved on **1st September, 2015** and signed by:

Oliver



Chairman CDF

Fund Account Manager

VIII. 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. 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*.

2. 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*.

3. 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.

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

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 *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.

6. 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.

7. Comparative figures

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

8. 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, 2015.

NATIONAL GOVERNMENT ENTITY - (Ugunja Constituency CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

IX. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS				
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Normal Allocation	AIE NO 750394	7,300,000		
	AIE NO 759549	17,503,256		
	AIE NO 796658	14,881,953		
	AIE NO 796910	9,921,302		
	AIE NO 797160	24,803,256		-
	AIE NO 735671		27,766,276	
	AIE NO 750024		41,649,414	
Conditional grants	AIE NO	-	-	
	AIE NO...	-		
Receipt from other Constituency		-		
TOTAL		74,409,767	69,415,690	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2014 - 2015	2013 - 2014	
		Kshs	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				
	Total	-	-	

NATIONAL GOVERNMENT ENTITY - (Ugunja Constituency CDF)
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

3 OTHER RECEIPTS				
Description		2014 - 2015	2013- 2014	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	
Sale of tender documents		-	-	
Other Receipts Not Classified Elsewhere (specify)		-	-	
Total		-	-	
4 COMPENSATION OF EMPLOYEES				
Description		2014 - 2015	2013- 2014	
		Kshs	Kshs	
Basic wages of contractual employees		1,730,800	535,620	
Basic wages of casual labour		-		
Personal allowances paid as part of salary				
House allowance		-	-	
Transport allowance		-	-	
Leave allowance		-	-	
Other personnel payments		-	-	
gratuity				
Total		1,730,800	535,620	
5 USE OF GOODS AND SERVICES				
Description		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Utilities, supplies and services		396,287	235,988	
Office rent		-		
Communication, supplies and services		115,120	24,850	

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Domestic travel and subsistence		236,000.00	78,000.00	
Printing, advertising and information supplies & services		979,875		
Rentals of produced assets		-		
Training expenses		852,420		
Hospitality supplies and services		355,022	106,342	
Insurance costs		-		
Specialised materials and services		-		
Office and general supplies and services		630,431	122,590	
Fuel ,oil & lubricants		650,000	224,400	
Other operating expenses		86,030		
Routine maintenance – vehicles and other transport equipment		346,000		
Routine maintenance – other assets		30,604	11,715	
		-		
Total		4,677,789	803,885	
6 COMMITTEE EXPENSES				
Description		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Other committee expenses		2,056,200	1,016,500	
Committee allowance		1,880,000	1,230,600	
TOTAL		3,936,200	2,247,100	
7 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Transfers to primary schools		26,787,494	1,800,000	
Transfers to secondary schools		18,722,694	600,000	

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Transfers to Tertiary institutions		-	-
Transfers to Health institutions		7,235,449	2,120,690
TOTAL		52,745,637	4,520,690
8 OTHER GRANTS AND OTHER PAYMENTS			
Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Bursary -Secondary		7,400,000	5,710,000
Bursary -Tertiary		4,455,000	1,790,000
Bursary-Special schools		-	1,500,000
Mocks & CAT		1,200,000	1,000,000
water		1,000,000	-
Agriculture (food security)		3,000,000	-
Electricity projects		-	-
Security		2,757,770	400,000
Roads		17,800,000	2,238,865
Sports		1,500,000	-
Environment		1,000,000	-
Emergency Projects (specify)		3,474,020	1,610,000
Total		43,586,790	14,248,865
9 SOCIAL SECURITY BENEFITS			
		2014 - 2015	2013 - 2014
		Kshs	Kshs
Employer contribution to NSSF		40,400	7,600
Total		40,400	7,600

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10 ACQUISITION OF ASSETS				
Non Financial Assets				
		2014- 2015	2013 - 2014	
		Kshs	Kshs	
Purchase of Buildings		-	-	
Construction of Buildings		4,000,000	-	
Refurbishment of Buildings		-	-	
Purchase of Vehicles		4,701,530	-	
Purchase of Bicycles & Motorcycles		-	380,000	
Overhaul of Vehicles		-	-	
Purchase of Office furniture and fittings		-	-	
Purchase of computers ,printers and other IT equipments		-	-	
Purchase of photocopier		-	-	
Purchase of other office equipments		-	-	
Purchase of soft ware		-	-	
Acquisition of Land		-	-	
			-	
Total		8,701,530.	380,000	
11	Other Payments			
specify		-	-	
specify		-	-	
specify		-	-	
TOTAL		-	-	
12A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014	

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		Kshs (30/6/2015)	Kshs (30/6/2014)	
Equity Bank Siaya Branch		5,662,551	-	
A/C No.0970261942309		-	-	
		-	-	
Total		5,662,551	-	
12B: CASH IN HAND)				
		2014 - 2015	2013 - 2014	
		Kshs (30/6/2015)	Kshs (30/6/2014)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
Total		-	-	
		<i>[Provide cash count certificates for each]</i>		
12C: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-

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<i>Total</i>				
				-
13 BALANCES BROUGHT FORWARD				
		2014 - 2015	2013 - 2014	
		Kshs (1//7/2014)	Kshs (1/7/2013)	
Bank accounts		46,561,930		
Cash in hand		-	-	
Imprest		110,000		
Total		46,671,930		
	<i>[Provide short appropriate explanations as necessary]</i>			
14	PRIOR YEAR ADJUSTMENTS			
		2014 - 2015	2012 - 2013	
		Kshs	Kshs	
Bank accounts				
Cash in hand		-	-	
Imprest		-	-	
		-	-	
Total		-	-	
15	OTHER IMPORTANT DISCLOSURES			
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2014 - 2015	2013 - 2014	
		Kshs	Kshs	
Construction of buildings		-	-	

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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>)		-	-	
		-	-	

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 2 - ANALYSIS OF PENDING STAFF
 LIABILITIES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2015	Outstanding Balance 2014	
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	4,000,000.00	0
Transport equipment	-	-
Office equipment, furniture and fittings	-	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	5,081,530.00	380,000.00
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	9,081,530.00	380,000

0



EXPENDITURES SUMMARY

1 UTILITIES SUPPLIES & SERVICES

DATE	ACTIVITY	AMOUNT
13/11/2014	UTILITIES SUPPLIES & SERVICES	17,032.00
13/11/2014	UTILITIES SUPPLIES & SERVICES	19,048.00
20/11/2014	UTILITIES SUPPLIES & SERVICES	13,470.00
20/11/14	UTILITIES SUPPLIES & SERVICES	17,500.00
27/11/2014	UTILITIES SUPPLIES & SERVICES	16,903.00
18/1/2015	UTILITIES SUPPLIES & SERVICES	18,226.00
18/1/2015	UTILITIES SUPPLIES & SERVICES	19,854.00
18/1/2015	UTILITIES SUPPLIES & SERVICES	11,920.00
02/12/2015	UTILITIES SUPPLIES & SERVICES	8,800.00
02/12/2015	UTILITIES SUPPLIES & SERVICES	12,380.00
18/3/2015	UTILITIES SUPPLIES & SERVICES	11,300.00
18/3/2015	UTILITIES SUPPLIES & SERVICES	20,529.00
16/4/2014	UTILITIES SUPPLIES & SERVICES	15,195.00
16/4/2015	UTILITIES SUPPLIES & SERVICES	14,285.00
29/4/2015	UTILITIES SUPPLIES & SERVICES	16,260.00
29/4/2015	UTILITIES SUPPLIES & SERVICES	18,640.00
05/08/2015	UTILITIES SUPPLIES & SERVICES	14,260.00
31/8/15	UTILITIES SUPPLIES & SERVICES	24,059.95
14/5/2015	UTILITIES SUPPLIES & SERVICES	20,200.00
14/5/2015	UTILITIES SUPPLIES & SERVICES	14,725.00
06/03/2015	UTILITIES SUPPLIES & SERVICES	21,700.00
30/6/2015	UTILITIES SUPPLIES & SERVICES	28,250.00
30/6/2015	UTILITIES SUPPLIES & SERVICES	21,750.00
TOTAL		396,286.95
2	COMMUNICATIONS SUPPLIES AND SERVICES	
18/8/2014	Bobic Business Systems	69,600.00
30/10/2014	Sayari Data Solutions	25,000.00
16/4/2015	supplies	20,520.00
TOTAL		115,120.00
3	DOMESTIC TRAVEL & SUBSISTENCE	
08/05/2014	Night outs	60,000.00
30/9/2014	Night outs	64,000.00
03/03/2015	Night outs	76,000.00
16/4/2015	Night outs	36,000.00
		236,000.00
4	PRINTING, ADVERTISING & INFORMATION SUPPLIES AND SERVICES	
08/05/2014	Foreva printers	130,250.00
08/05/2014	Check and Gumbo	243,600.00
08/05/2014	Signal Press	436,500.00

27/6/2014	Printing,	14,195.00
08/04/2014	Printing,	14,465.00
02/12/2015	Printing	28,820.00
03/03/2015	Printing	19,889.00
03/03/2015	Printing	11,981.00
29/4/15	Printing	15,100.00
14/5/15	Printing	15,075.00
30/6/15	Printing	14,500.00
	Printing	18,000.00
	Printing	17,500.00
		979,875.00
5	TRAINING EXPENSES	
30/9/2014	Headteachers training	200,000.00
10/10/2014	public awareness	230,420.00
19/11/14	Sports consultative meeting	150,000.00
20/11/14	Training	50,000.00
12/08/2014	printing t-shirts	75,000.00
16/4/15	Pmc training	100,000.00
18/6/15	Youth trianing	47,000.00
		852,420.00
6	HOSPITALITY SUPPLIES AND SERVICES	
08/05/2014	Food commodity	21,560.00
08/05/2014	Food commodity	14,245.00
08/05/2014	Food commodity	14,925.00
08/05/2014	Food commodity	20,610.00
20/8/14	Food commodity	14,055.00
20/8/14	Food commodity	18,954.00
20/8/14	Food commodity	16,991.00
10/10/2014	Food commodity	11,818.00
20/11/14	Food commodity	19,030.00
27/11/14	Food commodity	17,000.00
27/11/14	Food commodity	16,097.00
01/09/2015	Food commodity	19,396.00
15/1/15	Food commodity	12,750.00
15/1/15	Food commodity	19,595.00
15/1/15	Food commodity	17,655.00
03/03/2015	Food commodity	18,130.00
18/3/15	Food commodity	18,171.00
05/08/2015	Food commodity	18,125.00
05/08/2015	Food commodity	17,615.00
06/03/2015	Food commodity	28,300.00
		355,022.00

7	OFFICE AND GENERAL SUPPLIES	
18/8/14	Gemiscope Investment	159,000.00
10/10/2014	Office supplies	17,170.00
10/10/2014	Office supplies	21,012.00
30/10/14	Gemiscope Investment	233,250.00
06/10/2015	office and General supplies	18,000.00
06/10/2015	office and General supplies	18,290.00
06/10/2015	office and General supplies	13,710.00
26/6/15	Whitesnow Enterprises	149,998.80
		630,430.80
8	FUEL, OIL AND LUBRICANTS	
08/05/2014	Cajo Investment Co.	50,000.00
07/11/2014	Cajo Investment Co.	200,000.00
15/4/15	Cajo Investment Co.	100,000.00
15/4/15	Wells Oil limited	100,000.00
26/6/15	Wells Oil limited	100,000.00
26/6/15	Cajo Investment Co.	100,000.00
		650,000.00
9	OTHER OPERATING EXPENCES	
10/10/2015	Bank charges	13,145.00
11/11/2014	Expenses	13,920.00
04/04/2015	Aids Training	50,000.00
16/4/15	Bank charges	7,645.00
06/10/2015	Bank charges	1,320.00
		86,030.00
10	ROUTINE MAINTENANCE- VEHICLES & OTHER TRANSPORT EQUIPMT	
15/4/15	Gemiscope Investments	259,998.00
16/4/15	Toyota Kenya	14,677.00
16/4/15	Toyota Kenya	14,677.00
14/4/15	Toyota Kenya	21,342.00
06/10/2015	Toyota Kenya	35,306.00
		346,000.00
11	ROUTINE MAINTENANCE OF OTHER ASSETS	
01/09/2015	motobyke	18,614.00
01/09/2015	motobyke	11,990.00
		30,604.00
12	COMMITTEE EXPENCES	
07/10/2014	Member allowances	191,600.00
24/7/14	Grader allowances	10,000.00
30/9/14	M & E	188,000.00

19/11/14	M & E	384,000.00
19/11/14	M & E	30,000.00
29/11/14	CDFC Election	59,000.00
19/11/14	Audit review	150,000.00
28/1/15	M & E	256,000.00
03/03/2015	M & E	128,000.00
03/03/2015	Facilitation allowance	24,000.00
16/4/15	M & E	128,000.00
30/4/15	HIV AIDS Training	120,000.00
30/4/15	Audit review	147,600.00
27/5/15	M & E	96,000.00
18/6/15	M & E	144,000.00
		2,056,200.00
13	COMMITTEE ALLOWANCES	
07/10/2014	Members allowances	155,000.00
30/9/14	Members allowances	145,000.00
28/1/15	Members allowances	257,000.00
28/1/15	Members allowances	295,000.00
02/12/2015	Members allowances	340,000.00
03/03/2015	Members allowances	356,000.00
16/4/15	Members allowances	123,500.00
27/5/15	Members allowances	123,500.00
18/6/15	Members allowances	85,000.00
		1,880,000.00
14	SALARIES AND NSSF	
08/05/2014	Salaries- July	112,600.00
26/8/14	Salaries- August	102,400.00
30/9/14	Salaries- September	102,400.00
30/10/14	Salaries- October	102,400.00
28/11/14	Salaries- November	136,800.00
01/06/2015	Salaries- December	136,800.00
28/1/15	Salaries- January	136,800.00
26/2/15	Salaries- February	292,800.00
15/4/15	Salaries- March	158,800.00
29/4/15	Salaries- April	158,800.00
27/5/15	Salaries- May	165,300.00
26/6/15	Salaries- June	165,300.00
		1,771,200.00

15 NSSF

26/6/15	2014/2015	40,400
		40,400

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7.0 TRANSFERS TO OTHER GOVERNMENT ENTITY

7.1 Transfers to primary schools

PROJECT NAME	AMOUNT	
Masamra Primary School	200,000.00	
Musiko Primary School	328,200.00	
Orao Primary School	600,000.00	
Hawagaya Primary school	254,547.00	
Sango Primary School	600,000.00	
Ulanda Primary School	200,000.00	
Asango Primary School	328,200.00	
Sikalame Primary School	600,000.00	
Ngop Misingni Primary School	600,000.00	
Ulanda Primary School	1,200,000.00	
Lukongo Luduha Primary School	1,200,000.00	
Ulumba Primary School	1,216,547.00	
Equator Special School	2,000,000.00	
Ywaya Primary School	500,000.00	
Lunjre Primary School	1,200,000.00	
Mudaho Primary School	750,000.00	
Mauna Primary School	500,000.00	
Uluthe Primary School	80,000.00	
Ngop Misiengni Primary School	80,000.00	
Sigomre Primary School	1,000,000.00	
Sidindi Primary School	1,000,000.00	
Ugunja Primary School	1,000,000.00	
Suwinga Primary School	1,500,000.00	
Siror Primary School	750,000.00	
Dendyo Primary School	1,500,000.00	
Ruwe Primary School	1,500,000.00	
Murumba Yiro Primary School	1,100,000.00	
Markuny Primary School	1,500,000.00	
Tihinga Primary School	1,500,000.00	
Equator Special School	2,000,000.00	
	26,787,494.00	

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7.2 Transfers to secondary Schools

Project Name	Amount	
Mbosie Secondary School	600,000.00	
Moi Secondary School	830,147	
Nyasanda Community High School	836,547.00	
Ugenya High School	4,000,000.00	
Ambira High School	1,870,000.00	
Rangala Boys High School	1,300,000.00	
Sidindi Secondary School	1,000,000.00	
Sigomre Secondary School	1,000,000.00	
Simenya Secondary School	1,186,000.00	
Mudhiero Secondary School	1,000,000.00	
Ulwani Secondary School	750,000.00	
Konjra Mixed Secondary School	750,000.00	
Ukalama Secondary school	750,000.00	
Ulwani Secondary School	750,000.00	
Moi Secondary School Uloma	400,000.00	
Sidindi Secondary School	200,000.00	
Got Osimbo Girls Secondary School	1,500,000.00	
	18,722,694.00	

7.3 Transfers to Health institutions

Project Name	Amount	
Uluthe Dispensary	132,000.00	
Uluthe Dispensary	1,120,689.75	
Got Osimbo Dispensary	1,000,000.00	
Rambula Dispensary	1,120,689.75	
Tingare Dispensary	1,120,689.75	
St Raphael Okoth Dispensary	500,000.00	
Sikalame Dispensary	1,120,689.75	
Simenya Dispensary	1,120,689.75	
	7,235,448.75	

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**8.0 OTHER GRANTS AND
OTHER PAYMENTS**

**8.1 Primary and secondary
Bursaries**

PRIMARY & SECONDARY		
ACK MILLIMANI GIRLS HIGH	10,000	
AGORO YOMBE SEC SCH.	10,000	
AHERO GIRLS SEC SCH.	10,000	
ALLIANCE HIGH SCHOOL	130,000	
ALUOR GIRLS HIGH SCH.	10,000	
AMBIRA HIGH SCH	160,000	
ANYIKO SEC SCHOOL	95,000	
ARGWINGS KODHEK MIXED	30,000	
ASUMBI GIRLS HIGH SCH.	10,000	
BARDIND BOYS HIGH SCH	40,000	
BUNYORE GIRLS HIGH SCH	10,000	
BUSIADA GIRLS SEC	10,000	
BUTULA BOYS HIGH SCH.	45,000	
BUTULA GIRLS HIGH SCH.	20,000	
CARDINAL OTUNGA HIGH SCH	10,000	
CHAVAKALI HIGH SCH	10,000	
CHIANDA HIGH SCH.	10,000	
DIRK-ALLISON G.S.M SEC	5,000	
EMUSIRE HIGH SCH	20,000	
EQUATOR SPECIAL SCH	50,000	
ESIBILA SEC SCH	5,000	
FR.UDERAA SEC FOR DEAF	10,000	
FRIENDS SCH KAMUSINGA	45,000	
GIANCHERE FRINDS SEC FOR DEAF	10,000	
GIONSERI GIRLS HIGH SCH	10,000	
GOT NANGA SEC SCH	15,000	
GOT OSIMMBO GIRLS SEC	45,000	
HADASSA GIRLS HIGH SCH	10,000	
HOLY TRINITY MAYING SEC SCH	65,000	
HONO SEC SCH.	10,000	
IGUNGA GIRLS SCHOOL	10,000	
ITERIO GIRLS HIGH SCH	10,000	
JERA MIXED SEC	15,000	
KADIKA GIRLS HIGH SCH	10,000	
KAPLONG GIRLS SEC	10,000	
KARANDA MIXED SEC	10,000	

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KIPSIGIS GIRLS HIGH SCH	15,000	
KISUMU BOYS HIGH SCH	10,000	
KISUMU GIRLS HIGH SCH	40,000	
KOELEL BOYS HIGH SCHOOL	10,000	
KONJRA MIXED	55,000	
LENANA SCHOOL	15,000	
LIMURU GIRLS SCH	20,000	
LIONS HIGH SCHOOL	30,000	
LUBINU BOYS HIGH SCH	10,000	
LUGULU GIRLS HIGH SCH	15,000	
LWANYA GIRLS HIGH SCH	30,000	
MABOLE	5,000	
MADUNGU SEC SCH	15,000	
MAHONDO SEC SCH	5,000	
MAJENGO MIXED SEC	10,000	
MALIERA BOYS H. SCH	30,000	
MALOMBA SEC SCH	5,000	
MANGU HIGH SCH	15,000	
MARANDA HIGH SCH	80,000	
MASENO SCH FOR THE DEAF	75,000	
MASENO SCHOOL	45,000	
MBAGA MIXED SEC SCHOOL	5,000	
MIGINGO GIRLS HIGH SCH.	10,000	
MOI GIRLS HIGH SCHOOL ELDORET	115,000	
MOI SEC SCH ULOMA	295,000	
MUDHIRO SEC SCH	40,000	
MULAHA SEC SCH	5,000	
MUMIAS PRI.FOR THE DAEF	60,000	
MUSANDA SEC SCHOOL	10,000	
NAIROBI SCHOOL	15,000	
NAMBALE BOYS HIGH SCHOOL	10,000	
NDEGA SEC SCH	15,000	
NGERE HIGH SCH	10,000	
NGIYA GIRLS HIGH SCH	75,000	
NGUNYA MIXED SEC	95,000	
NINA SPECIAL SCH FOR DEAF	50,000	
NYABONDO BOYS HIGH SCH	10,000	
NYAMIRA GIRLS HIGH SCH	30,000	
NYAMONYE GIRLS SEC SCH	10,000	
NYANGOMA BOYS H. SCH	10,000	
NYASANDA COMMUNITY	110,000	
NYAWARA GIRLS SEC SCH	120,000	
OBAMBO MIXED SEC SCH	5,000	
OUR LADY OF FATIMA SEC SCH	10,000	
OUR LADY OF MERCY GIRLS SEC	10,000	

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OUR LADY OF MERCY RINGA BOYS	20,000	
RAMBA HIGH	40,000	
RANGALA BOYS HIGH SCH	300,000	
S.A KOLANYA GIRLS SEC SCH	5,000	
SAWAGONGO H. SCH	50,000	
SEGA TOWNSHIP SEC SCH	10,000	
SEGERO HERALDS ADVENTIST SCH	5,000	
SIAYA TOWNSHIP SEC SCOOOL	5,000	
SIDINDI SEC SCH	40,000	
SIFUYO SEC SCH	10,000	
SIGOMRE SMALL HOME	30,000	
SIHAY SEC SCH	5,000	
SIMENYA SEC SCH.	150,000	
SIMERO MIXED SEC SCH	20,000	
SIRANGA SEC SCH.	5,000	
SIREMBE SEC SCH	5,000	
ST. ALLOICE MBOSIE SEC	95,000	
ST ANTONY ULUTHE SEC SCH	115,000	
ST. AUGUSTINE OGEDA SEC	45,000	
ST BARNABAS GIRLS SEC	10,000	
ST. BEDAS BUKAYA SEC SCH	35,000	
ST CATHERINES PRI. & TECHNICAL	20,000	
ST CECILIA NANGINA GIRLS HIGH.	10,000	
ST. CHARLES HUMWEND	5,000	
ST. EDWARD MASAMRA SEC	25,000	
ST FANCIS RANGALA GIRLS	120,000	
ST.IGNATIOUS LOYOLA SEC SCH	5,000	
ST.IGNATIOUS MUKUMUBOYS H SCH	10,000	
ST JOHN CHRISOSTOME KUDHO MIXED	5,000	
ST JOSEPH HIGH SCH MUMIAS	20,000	
ST JOSEPH UGANA SEC SCH	15,000	
ST JOSEPH BOYS NATIONAL SCH	30,000	
ST JOSEPH'S SCH RAPOGI	30,000	
ST MARY'S LWAK GIRLS SEC	80,000	
ST MARY'S MUNDIKA HIGH SCH	10,000	
ST MATHIAS MWITOTISEC SCH	5,000	
ST.ANNES SEGA GIRLS HIGH SCH	110,000	
ST MARY'S SCH YALA	50,000	
ST MONICA CHARCOL GIRLS H. SCH	10,000	
ST ODA SCH FOR THE BLIND	30,000	
ST PAULS AHONGINJO SEC SCH	5,000	
ST PAULS SIGOMERE SEC SCH	95,000	
ST PETER'S BAR ATHENG SEC SCH	30,000	
ST PETER'S MUMIAS BOYS H. SCH	10,000	
ST PETER'S RAMBULA SEC SCH	270,000	

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ST PETER'S UKALAMA SEC SCH	55,000	
ST TERESA'S BOYS SEC SCH	5,000	
ST TERESA'S EMUKHUWAGIRLS SEC	20,000	
ST TERESA'S GIRLS SEC SCH	10,000	
ST TERESA'S EREGI GIRLS HIGH SCH	10,000	
ST VINCENT BUTENDE SEC SCH	5,000	
THE KENYA HIGH SCH	15,000	
THIKA SCH FOR THE BLIND	30,000	
TINGARE MIXED SEC SCH	160,000	
UGENYA HIGH SCH	40,000	
UKWALA HIGH SCH	10,000	
ULWANI SEC SCH	25,000	
UMINA MIEXD SEC SCH	125,000	
USENGE HIGH SCH	50,000	
UYOMA KOBARE SEC SCH	5,000	
XAVERIAN SEC SCH	5,000	
YALA TOWNSHIP MIXED SEC SCH	5,000	
YENGA SEC SCH	5,000	
BISHOP OKOTH MBAGA G.H.S	20,000	
BISHOP OKOTH OJOLA SEC SCH	30,000	
BUNYORE GIRLS HIGH SCH	20,000	
MANGU HIGH SCH	40,000	
MARANDA HIGH SCH	40,000	
THE KENYA HIGH SCH	40,000	
NGIYA GIRLS HIGH	20,000	
NGIYA GIRLS HIGH	40,000	
NGIYA GIRLS HIGH	15,000	
BISHOP OKOTH MBAGA G.H.S	40,000	
ACK EMUTUNDA BOYS SEC FOR DEAF	40,000	
AHERO GIRLS H. SCH	10,000	
ALUOR GIRLS H. SCH	30,000	
AMBIRA H SCH	150,000	
ANYIKO SEC SCH	10,000	
ARGWINGS KODHEK SEC	15,000	
ASUMBI GIRLS H. SCH	20,000	
BARDING BOYS H .SCH	40,000	
BISHOP OKOTH MBAGA G.H.S	20,000	
BUTULA BOYS H.SCH	30,000	
BUTULA GIRLS H. SCH	10,000	
CHEVAKALI HIGH SCH.	15,000	
CHIANDA H. SCH	10,000	
DR. ALOO GUMBI MIXED SEC	5,000	
EBUSAKAMI GIRLS SEC	10,000	
GOT NANGA SEC SCH	10,000	

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GOT OSIMBO GIRLS SEC SCH	27,000	
HAFUMBRE SEC SCH	5,000	
HIGHRIDGE SEC	10,000	
HOLY TRINITY MAYINGO	10,000	
KADIKA GIRLS H. SCH	10,000	
KAKAMEGA H CSH	15,000	
KISUMU G. H SCH	10,000	
LANGATA BARRACKS SEC SCH	5,000	
MADUNGU SEC SCH	20,000	
MALIERA BOYS H. SCH	10,000	
MOI GIRLS NANGILI H. SCH	5,000	
MOI SEC SCH ULOMA	50,000	
MUDHIERO SEC SCH	22,000	
NDENGA SEC SCH	5,000	
NG'IYA G.H.S	15,000	
NGUNYA MIXED SEC SCH	30,000	
NYAKACH GIRLS H. SCH.	10,000	
NYAMIRA GIRLS H.SCH	10,000	
NYANGOMA BOYS H. SCH	10,000	
NYASANDA COMMUNITY H. SCH	49,000	
OBWOLO SEC SCH	5,000	
OTIENO OYOO H SCH	10,000	
OYUGIS SEC SCH	10,000	
RAMBA H SCH	10,000	
RANGALA BOYS H SCH	110,000	
SEGA TOWNSHIP SEC SCH	10,000	
SIDINDI SEC SCH	15,000	
SIGOMRE SMALL HOME	90,000	
SIMENYA SEC SCH	30,000	
SIMERRO MIXED SEC SCH	10,000	
SINAGA G.H.S	20,000	
ST. ALOICE MBOSIE SEC SCH	45,000	
ST. ANNES SEGA GLS H.SCH	40,000	
ST. ANTONY ULUTHE SEC SCH	20,000	
ST. AUGUSTINE'S OGEDA SEC	30,000	
ST. BEDA'S BUKAYA SEC	15,000	
ST. EDWARD MASAMRA MIXED	5,000	
ST. FRANCIS RANG'ALA G.H.S	175,000	
ST. KIZITO SEC 4 THE HEARING IMP	20,000	
ST. MARY'S SEC SCH	20,000	
ST.ODA SCH FOR THE BLIND	10,000	
ST. PATRICK UGANA SEC	5,000	
ST. PAULS LUGARI BOYS SEC	15,000	
ST.PAULS SIGOMRE SEC	20,000	
ST. PETERS MUMIAS BOYS H.S	10,000	

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ST. PETERS RAMBULA SEC	70,000	
ST. STEPHENS SIGINGA SEC	5,000	
TINGARE MIXED SEC SCH	35,000	
UGENYA HIGH SCH	30,000	
UKWALA HIGH SCH	20,000	
ULWANI MIXED SEC	5,000	
UMINA MIXED SEC SCH	57,000	
USENGE HIGH SCH	10,000	
JERA MIXED SEC SCH	5,000	
ALUOR GIRLS H.SCHOOL	10,000	
DANDORA SEC SCH	10,000	
GOT NANGA SEC SCHOOL	5,000	
GOT OSIMBO GIRLS SEC	5,000	
MARANDA H.SCH	15,000	
NG'IYA MIXED DAY	5,000	
NGUNYA MIXED SEC SCH	5,000	
NYASANDA COMMUNITY H. SCH	5,000	
ST. ALOICE MBOSIE SEC	10,000	
ST. IGNATIUS LOYOLA SEC SCH	5,000	
ST. PETER'S RAMBULA SEC SCH	5,000	
TINGARE MIXED SEC SCH	5,000	
UMINA SEC SCH	25,000	
KISUMU GIRLS H.SCH	10,000	
MANGU H. SCH.	10,000	
TOTAL	7,400,000	

8.2 Colleges and University Bursaries

AFRICA INTERNATIONAL UNIVERSITY	8,000	
AFRICAN INSTITUTE	10,000	
AHITI NDOMBA	10,000	
ASUMBI T.T.C	20,000	
BARAKA ECDE COLLEGE	10,000	
BARATON T.T.C	10,000	
BUKURA AGRICULTURAL COLLEGE	10,000	
BUSIA T.T.C	10,000	
BUSOGA UNIVERSITY	10,000	
CATHOLIC UNIV OF EASTERN AFRICA	16,000	
CHUKA UNIVERSITY	16,000	

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CO-OPERATIVE UNIVERSITY OF KENYA	8,000	
DEDAN KIMATHI UNIVERSITY	8,000	
EGERTON UNIVERSITY	112,000	
FRIENDS COLLEGE KAIMOSI	10,000	
GARISSA UNIVERSITY COLLEGE	8,000	
IDIA COLLEGE	10,000	
JAN'S TEACHERS COLLEGE	10,000	
J.O.O.U.S.T	96,000	
J.K.U.A.T	16,000	
JOAN SCH OF NURSING	10,000	
KABETE TECHNICAL TRAINING INST	10,000	
KAGUMO T.T.C	10,000	
KAKAMEGA DICECE	10,000	
KAMWENJA TEACHERS TRAINING	10,000	
KCA UNIV.NAIROBO	8,000	
KENYA INST OF MGT KISUMU	20,000	
KENYA INST OF PROFESINAL COUNCLN'	10,000	
KENYA TECH TEACHERS COLLEGE	10,000	
KENYATTA UNIVERSITY	178,000	
KERICHO T.T.C	10,000	
KIBABII UNIV COLLEGE	16,000	
KISII UNIVERSITY	40,000	
KISUMU DICECE	20,000	
KISUMU POLYTECHNICH	100,000	
K.M.T.C BOMET	10,000	
K.M.T.C BONDO	40,000	
K.M.T.C HOMABAY	20,000	
K.M.T.C KABARNET	10,000	
K.M.T.C KAREN CAMPUS	10,000	
K.M.T.C KISII	10,000	
K.M.T.C KISUMU	10,000	
K.M.T.C MSAMBWENI	10,000	
K.M.T.C NAIROBI	40,000	
K.M.T.C NAKURU	10,000	
K.MT.C SIAYA	70,000	
K.MT.C WEBUYE	10,000	
LAIKIPIA UNIVERSITY	8,000	
LAKE INST OF TROPICAL MEDICINE	10,000	
MAASAI MARA UNIVERSITY	24,000	
MADONA T.T.C	10,000	
MASENO UNIVERSITY	208,000	
MASINDE MULIRO UNIVERSITY	80,000	
MATIBABU FOUNDATION	10,000	
MERU UNIVERSITY	24,000	
MIGORI TTC	10,000	

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MOI TEACHERS COLLEGE BARINGO	10,000	
MOI UNIVERSITY	112,000	
MONAO EDUCATION CENTRE	10,000	
MT. KENYA UNIVERSITY	32,000	
MURANG'A TTC	10,000	
MURANG'A UNIV. COLLEGE	8,000	
NAIROBI AVIATION COLLEGE KISUMU	20,000	
NAIROBI AVIATION COLLEGE NAIROBI	10,000	
NAIROBI TECH TRAINING INSTITUTE	10,000	
NDERE YOUTH POLYTECHNICH	50,000	
NYANZA CHRISTIAN TEACHERS COLLEGE	10,000	
NYASANDA TECHNICAL INSTITUTE	30,000	
NZOIA COLLEGE OF NURSING	20,000	
PREMISE AFRICA DEV'T INSTITUTE	10,000	
PWANI UNIVERSITY	8,000	
SHANZU T.T.C	10,000	
SIAYA INST OF TECHNOLOGY	30,000	
SIGALAGALA POLYTECHNICH	50,000	
SOUTH EASTERN UNIVERSITY	8,000	
ST. JOHN T.T.C KILIMAMBOGO	20,000	
ST MARK'S TEACHERS COLLEGE	20,000	
ST MARYS KISUMU COLLEGE	10,000	
ST PETERS EQUATOR ECD TEACHERS COL	70,000	
TECHNICAL UNIVERSITY OF KENYA	16,000	
TECHNICAL UNIVERSITY OF MOMBASA	24,000	
THIKA SCH OF MEDICAL HEALTH SCI	10,000	
UGENYA T.T.C	10,000	
UNIVERSITY OF ELDORET	96,000	
UNIVERSITY OF KABIANGA	8,000	
UNIVERSITY OF NAIROBI	134,000	
UZIMA UNIV. COLLEGE	16,000	
VIHIGA DICECE	20,000	
VIHIGA T.T.C	10,000	
KENYA INST OF MGT	10,000	
RONGO UNIVERSITY COLLEGE	16,000	
OL'LESSOS TEACHERS TRAINING INST	10,000	
RAMOGI INST OF ADVANCED TECH	40,000	
J.K.U.A.T	8,000	
K.C.A KISUMU	10,000	
KISUMU POLYTECHNIC	10,000	
VISSION INST. OF PROFESSIONALS	10,000	
UNIVERSITY OF NAIROBI	16,000	
UNIVERSITY OF ELDORET	8,000	

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TECHNICAL UNIVERSITY OF KENYA	8,000	
ST. PETER'S EQUATOR ECDE TTC	30,000	
ST.FRANCIS TRAINING COL NYAMONGE	10,000	
SIAYA INST. OF TECHNOLOGY	30,000	
SIAYA ECDE T.T.C	10,000	
RONGO UNIVERSITY COLLEGE	8,000	
NAIROBI AVIATION COLL. NAIROBI	10,000	
MT. KENYA UNIVERSITY COLLEGE	8,000	
MOI UNIVERSITY	32,000	
MERU T.T.C	10,000	
MASENO UNIVERSITY	8,000	
K.M.T.C NAIROBI	10,000	
K.M.T.C BONDO	10,000	
K.M.T.C KISUMU	10,000	
KISII UNIVERSITY	8,000	
KENYATTA UNIVERSITY	16,000	
KASNEB NAIROBI	5,000	
J.O.O.U.S.T	16,000	
ELDORET TECH TRAINING INST	10,000	
DAYSTAR UNIVERSITY	8,000	
JARAMOGI OGINGA ODINGA UNIV	900,000	
JARAMOGI OGINGA ODINGA UNIV	530,000	
AIC KAOLA AMANI COLLEGE	10,000	
EGRTON UNIVERSITY	8,000	
ELDORET POLYTECHNIC	8,000	
EMBU UNIVERSITY COLLEGE	8,000	
JARAMOGI OGINGA ODINGA UNIV	20,000	
KENYATTA UNIVERSITY	16,000	
KISII UNIVERSITY	8,000	
K.M.T.C BONDO	60,000	
MOI UNIVERSITY	16,000	
NABONGO MUMIA TTC	10,000	
TECHNICAL UNIVERSITY OF KENYA	16,000	
UGENYA TTC	10,000	
UNIVERSITY OF NAIROBI	24,000	
	4,455,000	

1.3 Mocks And CATS

Ugunja Primary schools Evaluation	1,200,000	
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1.4 Water

Simerro Water	1,000,000.00	
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8.5 Agriculture

Project Name	Amount	
Ugunja Cereals store	2,000,000.00	
Ugunja Cereals Store	1,000,000.00	
	3,000,000.00	

8.6 Security

Assistant County Residence	1,000,000.00	
Deputy County Commissioners Office	500,000.00	
Sigomre Administration Police and Chiefs Office	757,770.00	
Assistant County Commissioners Residence	500,000.00	
	2,757,770.00	

8.7 Roads/Bridges

Nyabeda Ring Road	2,300,000.00	
Rangala Got Osimbo Bridge	5,000,000.00	
Rang'ala Got Osimbo Bridge	4,003,255.75	
Rang'ala Got Osimbo Bridge	4,996,744.25	
Ruwe Utende Bridge	1,500,000.00	
	17,800,000.00	

8.8 Sports

Project Name	Amount	
Ugunja Constituency Sports Tournament	1,500,000.00	

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	1,500,000.00	
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8.9 Environment

Tija Community Based Organisation	20,000.00	
Gemewife Youth Group	20,000.00	
Haco Sand Harvesting Youth Group	20,000.00	
Alpha Youth Group	20,000.00	
Ugunja Environmental Tree Nasary	20,000.00	
Nurturing of Tree Seedlings	400,000.00	
Nurturing of Tree Seedlings	500,000.00	
	1,000,000.00	

8.10 Emergency

Siror Primary School	47,000.00	
Nyasanda Technical Institute	400,000.00	
Sigomre Water Supply	487,680.00	
Ugunja Constituency and Water	400,000.00	
A.P.D.K Kisumu Branch	24,500.00	
Toyota Kenya L.T.D	114,840.00	
Sikang Primary School	1,000,000.00	
Sigomre Primary School	1,000,000.00	
	3,474,020.00	

8.11 Asset Acquisition

Toyota Hilux-Double Cabin	4,701,530.00	
Ugunja CDF Office Building	4,000,000.00	
	8,701,530.00	